

LOCAL TAXATION (IRELAND) RETURNS.

R E T U R N S

OF

LOCAL TAXATION IN IRELAND,

FOR THE

YEAR 1889.

COLLECTED AND COMPILED UNDER THE DIRECTION OF THE LOCAL GOVERNMENT BOARD
BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.



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INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

1. TOTAL AMOUNT OF LOCAL TAXATION OF IRELAND.

THE local taxation of Ireland, making the deductions usually necessary for sums appearing in the returns of two local authorities in consequence of the contributions sometimes made from the taxation of one towards the expenditure of another, and supplying the absence of a certain return* by the latest information available, may be set down for the year 1889 at £3,663,207.

This sum is compared with the corresponding amounts in preceding years since 1866, in the following table:—

YEAR.	Local taxation of Ireland. £	Increase. £	Decrease. £	Increase per cent.	Decrease per cent.
1866,	2,538,280	—	—	—	—
1867,	2,559,081	31,401	—	1.2	—
1868,	2,742,104	172,423	—	7	—
1869,	2,747,777	5,673	—	.2	—
1870,	2,736,227	—	19,450	—	.7
1871,	2,788,749	52,522	—	2.1	—
1872,	2,906,250	118,501	—	4.3	—
1873,	2,981,320	75,070	—	2.5	—
1874,	3,147,328	166,008	—	5.5	—
1875,	3,192,945	45,617	—	1.5	—
1876,	3,242,093	49,148	—	1.5	—
1877,	3,165,113	—	76,980	—	2.4
1878,	3,251,422	86,309	—	2.7	—
1879,	3,368,113	116,691	—	3.6	—
1880,	3,292,541	—	75,572	—	2.2
1881,	3,391,430	98,889	—	3	—
1882,	3,534,679	143,249	—	4.2	—
1883,	3,778,315	243,636	—	6.9	—
1884,	3,788,940	10,625	—	.3	—
1885,	3,621,120	—	167,820	—	4.4
1886,	3,492,672	—	128,448	—	3.5
1887,	3,540,103	47,431	—	1.4	—
1888,	3,575,472	35,369	—	1	—
1889,	3,663,207	87,735	—	2.5	—

* It appears from this table that the local taxation of Ireland shows in 1889 a net increase of £87,735, or 2.5 per cent., on the returns for 1888.

This increase is accounted for thus—

Classification of local taxes.	Increase. £	Decrease. £
1. Grand Jury cess presented by Grand Jurors (net amount),	17,874	—
2. Fees of Clerks of the Peace (exclusive of receipts from Grand Jury cess),	—	708
3. Fees of Clerks of the Crown,	—	133
4. Petty Sessions stamps and Crown fines, and dividends,	1,412	—
5. Dogs Licence duty, and dividends,	1,519	—
6. Dublin Metropolitan Police taxes,	—	4,079
7. Court Leet presentments,	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess),	—	9,889
9. Inland navigation taxation (exclusive of receipts from Grand Jury cess),	584	—
10. Taxation under Town Authorities (exclusive of receipts from Dogs Licence duty, Fines, Grand Jury cess, &c.),	33,581	—
11. Burial Board receipts other than from rates (exclusive of what is received by Town Burial Boards),	529	—
12. Poor rate and other receipts of Unions (exclusive of repayment of relief, Burial Board receipts included in No. 11, rents of labourers' cottages, payments from the General Cattle Diseases Fund, &c.),	44,383	—
13. Light dues, and fees under Merchant Shipping Act,	657	—
Total increase,	102,941	—
Deduct decrease,	—	15,206
Net increase,	£87,735	as shown above.

* See note at foot of Table XIV. on page 86.

2. GRAND JURY CESS.

One of the most ancient and the largest of the local taxes in Ireland is the rate on real property called Grand Jury cess. It derives this name from the authority chiefly engaged in authorizing its application. The historical origin of this tax and of the constitution of the bodies to administer it, are fully explained in former Reports made by the late Dr. Hancock.

The following table shows the gross amount of Grand Jury cess under the principal heads of expenditure, and the per-centage of same:—

CLASSIFICATION OF GROSS AMOUNT OF PRESENTMENTS OF GRAND JURY CESS.

	£	Per cent.
Roads and bridges,	654,576	49·5
Maintenance of lunatic asylums,	123,883	9·37
Miscellaneous,	189,789	15·11
Salaries of County officers,	98,758	7·47
Prison expenses,	22,829	1·8
In discharge of debt:—		
To Government,	£76,879	
To others than Government,	12,583	
	<hr/> 89,462	6·77
Public charities:—		
Infirmeries and Hospitals, &c.,	64,308	4·95
Extra police,	49,596	3·75
Valuation,	8,600	·6
Erection and repairs of Court and Session-houses,	8,060	·61
Police for weights and measures,	2,133	·18
Total,	<hr/> £1,522,464	<hr/> 100

3. OFFICERS OF LOCAL COURTS.

(a.) Clerks of the Peace.

EMPLOYMENTS OF CLERKS OF THE PEACE.

	£
Salaries and emoluments from Grand Jury cess,	11,815
Fees and emoluments other than from cess or Imperial taxes,	4,008
Received from Imperial taxes,	611
Total,	<hr/> £16,294

(b.) Clerks of the Crown.

EMPLOYMENTS OF CLERKS OF THE CROWN.

	£
Salaries,	4,173
Emoluments from Imperial taxes,	1,389
Other emoluments,	428
Total,	<hr/> £5,985

(c.) Petty Sessions clerks.

The receipts and expenditure of Petty Sessions stamps and Crown fines are shown in the following table:—

RECEIPTS FROM PETTY SESSIONS STAMPS AND CROWN FINES.

	£
Produce of Petty Sessions stamps,	25,050
Produce of Crown fines,	23,029
Dividends,	3,670
Amount transferred from Dogs Act fund,	51,741
Total,	<hr/> £83,490

APPLICATION OF PETTY SESSIONS STAMPS AND CROWN FINES.

	£
Officers of local courts,	75,434
Treasurers of Boroughs, and private parties,	7,816
Royal Irish Constabulary fund,	1,339
Cattle Disease account,	41
Total,	<hr/> £84,630

4. THE DOGS LICENCE DUTY.

The collecting of the dogs licence duty is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks; so that an abstract only is included in Appendix V. to this Report. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty. The surplus of the duty, after providing for the cost of collection, is paid over in aid of Grand Jury cess and Town rates.

APPLICATION OF DOGS LICENCE DUTY.

	£
In aid of Grand Jury cess,	7,438
In aid of Town rates,	719
Cost of postage, &c.,	51
Deducted and added to Fines and Fees fund, by order of the Lord Lieutenant, under 44 & 45 Vic., c. 12,	29,436
Total dogs licence duty,	<u>£37,644</u>

5. LOCAL TAXATION FOR DUBLIN METROPOLITAN POLICE.

Taxes similar in principle to those imposed for support of
London Metropolitan police:—

	£	£
Rates on houses and land,	32,848	
Carriage duty,	4,916	
		37,564
Taxes peculiar to Dublin:—		
Pawnbrokers' licences,	4,431	
Publicans' certificates,	463	
		4,696
Taxes connected with police courts rather than with police:—		
Fines and penalties from police courts,	5,377	
Fees from police courts,	1,453	
		6,830
Total,		<u>£49,290</u>

6. COURT LEET PRESENTMENTS.

The only Court Leet ascertained to be still in operation in Ireland is that in the Manor of Killybeg, including the town of Lisburn, in the county of Antrim; a full account of the standing orders of this Court Leet is given in Appendix XXVI. to the Report for 1869.* The Court Leet presentments bear some resemblance to Grand Jury cess, in being made by a Court Leet Grand Jury and levied off land and being partly applied for manor roads; they resemble town taxation in being applicable to town fountains, fire-engines, and fairs and markets. There appears to have been no Court Leet presentment in the year 1869.

7. TAXATION UNDER HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

Receipts.	£	Expenditure.	£
Import and export tonnage and ballast dues,	136,367	New works and improvements,	76,806
Harbour, port, anchorage, buoy, and beaconage tolls,	89,155	Repairs and maintenance of works,	76,811
Flotage dues,	14,187	Payments in respect of borrowed money,	13,320
Wharf, pier, quay, and dock dues,	42,290	Payments not classed,	89,187
Receipts not classed,	18,935	Interest, annuities, &c.,	99,893
Rents, use of lighter boats, &c.,	29,480	Wages,	31,783
Lighthouse or floating light dues,	869	Salaries,	29,277
Sale of materials,	2,156	Buoys, beacons, &c.,	1,593
Money borrowed on bond,	96,577	Lighting harbours, docks, &c.,	4,264
From Imperial taxes,	14,952	Rents, rates, taxes, &c.,	19,128
From Grand Jury or other local body,	8,725	Law expenses,	2,855
		Repayments through Treasury to Imperial taxes,	2,560
		Lighthouses and floating lights,	2,561
		Repayments to Grand Jury cess,	—
Total receipts,	<u>£381,431</u>	Total expenditure,	<u>£381,134</u>

* *Par. Pap.* 1871, c. 800, p. 37.

8. INLAND NAVIGATIONS.

These navigations are under the management of Boards of trustees, and are fully described in the Report on local taxation for 1871.

(a.) *Maintained out of Grand Jury cess.*

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From Grand Jury cess, . . .	1,710	Works,	1,133
Tolls,	174	Salaries and incidentals, . . .	674
Other receipts,	146		
Total receipts,	<u>£2,000</u>	Total expenditure,	<u>£1,807</u>

(b.) *Maintained out of the Imperial taxes.*

These navigations are all under the management of the Commissioners of Public Works, and are also fully described in the Report for 1871.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Parliamentary grant,	1,783	Works,	4,399
Tolls,	2,303	Salaries and incidentals, . . .	2,055
Receipts not classed,	3,302		
Total receipts,	<u>£7,387</u>	Total expenditure,	<u>£6,454</u>

9. ARTERIAL DRAINAGE.

Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The rates on lands drained are stated to have produced £32,683, and the amount charged to county cess during the year was £1,218.

10. RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

In this Report all the receipts of the various town authorities have been grouped together, to facilitate comparison and obtain a general view of the relative amounts collected by the different classes of town authorities. The taxation levied by the Dublin Metropolitan Police Commissioners has not been included, as the expenditure on police is under the control of central and not of local authorities.

The receipts are divided into—(1) rates on real property; (2) tolls, dues, and fees; (3) receipts from property and other sources; (4) from borrowed money; (5) from the Imperial taxes; and (6) from Grand Jury cess included in the Grand Jury presentments.

The rates in lieu of Grand Jury cess levied by the Town Councils of Dublin, Cork, and Limerick in exercise of the powers elsewhere vested in Grand Juries, are included in the town taxation, and deducted from the abstract of Grand Jury cess on page 13, in which they are also returned.

RECEIPTS OF TOWN AUTHORITIES.

Receipts.	Towns under Town Councils.	Commissioners under special Acts.	Towns having Commissioners under Act of 1864.	Towns under Lighting and Cleaning Commissions.	Total receipts.	Per cent.
	£	£	£	£	£	
1. Rates on real property, . . .	446,869	128,830	45,880	3,615	624,794	54.77
2. Tolls, Dues, and Fees, . . .	38,693	3,435	6,832	70	48,720	3.83
3. Other sources, . . .	134,387	18,788	15,093	8,146	191,544	16.77
4. From borrowed money, . . .	200,458	45,635	9,522	150	264,753	23.21
5. From Parliamentary Grants, . . .	11,330	2,121	706	32	*14,189	1.24
6. From Grand Jury presentments, . . .	168	80	1,787	—	3,035	.18
Total, . . .	856,006	196,377	79,440	7,920	1,140,842	100

It appears from this table, that of the total receipts of town authorities in Ireland—£1,140,842—£624,794, or 54.77 per cent., was from rates on real property; £264,753, or 23.21 per cent., was from borrowed money; £191,344, or 16.77 per cent., was from property and other sources; £48,720, or 3.83 per cent., was from tolls, dues, and fees; £14,189, or 1.24 per cent., was from the Imperial taxes; and £2,035, or .18 per cent. was from Grand Jury presentments.

(* This includes £14,184 received under the Probate Duties (Scotland and Ireland) Act, 1885).

EXPENDITURE OF TOWN AUTHORITIES.

Expenditure.	Towns under Town Councils.	Commissioners under special Acts.	Towns having Commissioners under Act of 1864.	Towns under Lighting and Cleaning Commissions.	Total expenditure.	Per cent.
	£	£	£	£	£	
Payments in respect of borrowed money, and expenditure unclassified, . . .	365,938	102,618	38,076	4,215	510,447	45.44
Water supply, . . .	71,709	46,259	6,180	209	124,447	11.04
Paving and repairs of streets, . . .	95,830	18,913	6,854	189	118,786	10.33
County charges paid out of Grand Jury cess by Town Councils, and charges paid in aid of Grand Jury cess, . . .	64,881	9,045	3,869	—	77,795	6.9
Building, Demolition of walls, &c., . . .	66,831	7,078	4,054	—	77,963	6.91
Lighting, including lamps, pipes, &c., . . .	38,718	6,841	8,475	1,589	55,623	4.96
Making sewers or drains, and other sanitary objects, . . .	64,084	6,509	1,869	207	72,559	6.43
Cleaning and watering streets, . . .	61,862	6,816	3,680	304	72,562	6.4
Watching, . . .	17,171	103	171	269	17,704	1.57
Total expenditure, . . .	843,664	201,371	75,529	6,973	1,127,657	100

11.—BURIAL BOARDS.

The receipts and expenditure by Towns for burial ground purposes are included in the town returns; and the details of receipts and expenditure both of Town burial boards and the Poor Law burial boards, are shown in Table XVII., in the Appendix.

12.—POOR RATES.

The particulars of the collection and expenditure of poor rates are so fully detailed in the annual Reports of the Local Government Board that it is only necessary on this, as on former occasions, to refer to the abstract in Appendix XVIII., as showing the amount of poor rates included in the general statement of local taxation in Ireland.

13. CLASSIFICATION OF LOCAL TAXATION AND PROPORTION RECEIVED FROM (1) RATES ON REAL PROPERTY; (2) TOLLS, FEES, STAMPS, AND DUES; AND (3) OTHER SOURCES.

In the following table the local taxation of Ireland is classified to show how much is raised by rates on real property, how much arises from tolls, fees, stamps, and dues, and how much from other sources of receipts, excluding borrowed money and grants from the Imperial taxes.

In the case of Grand Jury cess, from the total net amount of cess to be levied, viz., £1,244,954 (the amount returned in Appendix I.), £58,823, the amount for the counties of the cities of Dublin, Cork, and Limerick is deducted, being included in the town taxation as previously observed; leaving the net amount to be administered by Grand Jurors or paid under imperative presentments, £1,186,131.

In the case of town taxation, it has been necessary to deduct from the receipts from other sources of £191,344, included in the table in section 10 of this Report, £5,756 paid out of fines to treasurers of boroughs; £719, appearing in section 4, paid out of Dogs licence duty in aid of Town rates, £4,734, received from grants made for specific purposes, £167 received from the General Cattle Disease Fund, and sums amounting to £5,048 which appear twice in the accounts of the same local authority, thereby reducing the amount of such receipts to £174,920.

LOCAL TAXATION OF IRELAND, EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM THE IMPERIAL TAXES.

CLASSIFICATION OF LOCAL TAXES.	Rates on real property.	Tolls, Fees, Stamps, and Dues.	Other receipts.	Total estimated local taxation of Ireland.
1. Grand Jury cess presented by Grand Jurors (net amount),	£ 1,186,131	—	—	£ 1,186,131
2. Fees of Clerks of the Peace (exclusive of receipts from Grand Jury cess),	—	4,088	—	4,088
3. Fees of Clerks of the Crown,	—	423	—	423
4. Petty Sessions stamps and Crown fines,	—	46,079	8,070	54,149
5. Dogs licence duty,	—	37,630	114	37,744
6. Dublin Metropolitan Police taxes,	32,048	11,265	8,377	49,390
7. Court Leet presentments,	—	—	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess),	—	282,846	48,631	331,477
9. Inland navigation taxation (exclusive of receipts from Grand Jury cess),	—	2,478	6,448	8,926
10. Town taxation under town authorities (exclusive of receipts from Dogs licence duty, Fines, grants for specific purposes, and Grand Jury cess),	684,794	43,720	174,920	863,434
11. Burial board receipts other than from rates (exclusive of what is received by town burial boards),	—	1,638	13	1,651
12. Poor rate and other receipts of Unions (exclusive of repayment of relief, burial board receipts included in No. 11, rents of labourers' cottages, and payments from the General Cattle Disease Fund, &c.),	1,114,956	—	18,686	1,133,642
13. Light dues, and fees under Merchant Shipping Act,	—	17,874	—	17,874
Total,	2,958,529	447,919	256,768	3,663,207

It appears from this table that the total of the local taxation of Ireland is distributed in the following proportions:—

LOCAL TAXATION OF IRELAND, EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM THE IMPERIAL TAXES.

	£	Per cent.
Rates on real property,	2,958,529	80.75
Tolls, Fees, Stamps, and Dues,	447,919	12.23
Other receipts,	256,768	7.01
Total,	3,663,207	100

Thus showing an increase of £85,769 in the "Rates on real property," an increase of £1,455 in "Tolls, Fees, Stamps, and Dues," and an increase of £511 in "Other receipts," making a total increase of £87,735, as shown on page 5.

GENERAL SUMMARY OF APPENDICES.

RETURNS OF LOCAL TAXATION classified according to the objects to which TAXATION is applied.

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I.—SUMMARY of Grand Jury Cess authorized to be levied in each County, and County of a City and of Grand Juries, and in certain

COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.	RATES AND DEDUCTIONS.		COUNT OF GRAND JURY CENSUS, 1891, and GRAND JURY CENSUS, 1901.	GRAND JURY CESS.				Public Charities (Institutions, Hospitals, &c.)
	Rate.	Deductions.		County Grand Jury Census, 1891.	County Grand Jury Census, 1901.	Other Expenditure.	Public Charities (Institutions, Hospitals, &c.)	
1.	2.	3.	4.	5.	6.	7.	8.	9.
£	£	£	£	£	£	£	£	£
Armagh,	5,751	37,065	415	3,867	523	—	160	5,387
Armagh,	5,755	37,065	106	3,863	519	—	16	534
Armagh,	—	5,855	159	1,227	590	—	50	500
Armagh, Co. of the Town,	—	1,666	—	519	—	—	2	—
Armagh,	364	10,534	278	3,583	148	—	132	330
Armagh,	365	23,565	140	3,531	537	—	200	1,800
Armagh, County,	6,442	23,239	703	6,640	1,101	165	280	777
Armagh, County of the City,	—	—	100	—	390	—	5	2,350
Armagh,	1,215	23,758	208	3,587	412	—	480	1,141
Armagh,	515	23,271	257	3,230	487	—	24	1,204
Armagh, County of the Town,	433	403	255	255	100	2	6	283
Armagh, County,	1,912	26,411	80	4,293	445	—	20	600
Armagh, County of the City,	—	535	169	3,017	3,066	—	54	31,127
Armagh,	637	11,732	10	3,230	344	7	80	200
Armagh, County,	—	16,464	230	6,131	145	—	376	3,130
Armagh, County of the Town,	—	641	—	637	6	—	—	413
Armagh,	616	25,683	300	3,365	1,120	—	461	1,671
Armagh,	417	16,035	50	2,480	368	—	125	—
Armagh, County,	—	17,169	117	2,594	513	—	41	1,500
Armagh, County of the City,	34	503	—	494	45	—	3	60
Armagh, County,	35	11,813	45	1,665	245	1	30	595
Armagh,	231	5,724	209	3,505	254	—	170	690
Armagh, County,	601	25,877	92	4,679	465	—	245	600
Armagh, County of the City,	—	—	128	60	180	—	18	1,204
Armagh,	2,750	21,734	600	3,561	325	455	341	1,434
Armagh,	112	5,893	133	1,444	125	—	96	294
Armagh,	—	10,425	221	2,190	105	—	67	623
Armagh,	248	15,082	60	3,310	691	—	214	2,520
Armagh,	1,226	15,000	150	1,612	385	—	80	1,294
Armagh,	198	13,113	541	3,190	538	4	45	1,213
Armagh, County,	620	15,514	280	1,464	135	—	80	320
Armagh,	543	10,648	95	1,532	232	877	275	1,800
Armagh,	352	3,264	—	1,621	317	3	129	1,050
Armagh, North Riding,	11	15,177	100	2,257	655	—	145	402
Armagh, South Riding,	219	15,693	259	3,063	697	—	166	686
Armagh,	16,195	20,212	254	3,404	536	—	190	1,541
Armagh, County,	—	14,734	243	3,258	873	—	48	295
Armagh, County of the City,	—	25	243	494	114	—	11	799
Armagh,	163	12,773	70	1,622	490	—	168	790
Armagh,	201	16,513	85	2,134	177	—	130	930
Armagh,	65	11,507	30	1,622	479	—	60	625
Total,	46,116	174,416	3,460	58,738	17,382	1,017	8,950	24,538

County of a Town in the year 1889, compiled from returns furnished by County Treasurers, Secretaries
elected by Officers of Town Councils.

Rate- payer's Local Authority	REVENUE.				Fines, for Weights and Measures	Miscellaneous	Gross Amount of Poor-rate Duties	Amount Representations and other Costs	Net amount of Grand Jury Duties to be levied	COUNTIES AND CITIES OF CITIES AND OF TOWNS.
	To Government.									
	For Extra Police.	For Valuation.	In Exchange of Duty by Local Councils.	In other than by Local Councils.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
£	£	£	£	£	£	£	£	£	£	
8,332	8	430	2,353	2,170	80	7,999	73,974	13,895	60,079	Ardara.
2,481	383	918	3,319	—	71	4,993	57,253	8,789	58,464	Armagh.
1,536	—	78	1,133	30	—	9,100	22,800	889	21,911	Carlow.
115	—	10	293	—	11	745	3,974	—	3,229	Castleblayney, Co. of the Town.
1,653	8	390	3,490	—	121	5,994	23,498	1,559	21,939	Cavan.
2,677	6,814	253	1,922	—	85	11,647	25,694	4,370	47,283	Clara.
4,990	7,710	303	3,840	—	26	22,728	112,889	4,479	185,368	Clark County.
2,019	—	78	431	—	10	5,540	6,997	124	8,893	Clark, County of the City.
2,568	393	250	1,737	—	120	11,756	48,104	1,730	44,434	Donegal.
4,290	41	308	1,833	—	180	5,441	60,223	6,399	53,824	Down.
318	—	50	19	—	8	170	3,288	77	2,211	Drughda, County of the Town.
2,907	113	560	118	—	24	6,479	44,990	4,034	40,956	Dublin County.
11,345	—	200	124	—	—	6,646	46,625	2,685	43,940	Dublin, County of the City.
1,978	59	160	573	—	60	3,495	30,179	1,548	16,531	Fernessagh.
4,902	2,600	445	4,740	—	160	3,817	44,439	1,908	42,531	Galway County.
694	7	30	117	—	—	443	3,054	160	2,794	Galway, County of the Town.
8,747	13,011	334	9,381	6,004	69	6,790	77,408	1,166	76,242	Kerry.
1,904	35	150	261	—	59	1,483	24,591	1,634	22,957	Kildare.
9,870	731	159	1,547	—	30	2,371	59,467	1,698	57,769	Kilkenny County.
650	58	25	61	—	—	469	3,430	117	2,313	Kilkenny, County of the City.
1,035	—	145	3,315	—	40	5,293	32,596	913	21,443	King's County.
3,986	1,200	160	1,772	130	70	2,994	22,209	2,551	19,658	Lalrim.
5,592	3,589	240	2,612	—	110	4,406	61,797	863	56,334	Limerick County.
1,936	—	40	408	—	18	594	4,204	164	4,040	Limerick, County of the City.
4,996	8	208	2,640	2,250	20	5,419	46,597	4,210	42,387	Londonderry.
1,601	1,298	140	484	—	42	1,034	15,160	620	14,540	Longford.
1,989	25	106	446	—	20	5,416	15,199	278	14,921	Louth.
1,637	669	530	4,895	—	45	6,297	22,719	1,097	50,916	Mayo.
4,901	604	180	—	—	33	3,317	27,493	1,561	25,932	Meath.
3,178	—	140	589	—	40	1,951	23,261	1,565	21,696	Newry.
1,929	559	145	604	—	70	3,638	24,071	1,994	22,077	Queen's County.
3,617	616	239	3,366	—	69	3,777	25,222	1,989	23,233	Rooscommon.
5,496	624	139	5,566	—	06	5,525	24,212	1,741	22,471	Sligo.
2,786	1,008	100	729	—	85	3,193	30,153	613	29,540	Tipperary, North Riding.
4,583	3,237	205	1,598	—	30	7,774	33,876	2,380	31,496	Tipperary, South Riding.
3,374	37	270	299	—	65	5,821	35,591	4,682	30,909	Wynne.
2,569	665	190	2,137	—	12	16,077	40,361	569	39,792	Wexford County.
689	102	56	303	—	59	2,272	3,245	—	3,245	Wexford, County of the City.
2,790	902	168	456	—	30	2,666	26,926	703	10,513	Westmeath.
4,908	160	163	2,540	—	21	3,694	32,446	120	32,326	Wexford.
1,674	25	178	3,379	—	80	2,749	21,194	785	20,409	Wicklow.
121,995	45,350	6,000	76,679	12,998	2,133	190,789	1,385,464	77,520	1,307,944	Total.

II.—SUMMARY of returns made by Clerks of the Peace, of Salaries, Emoluments, and Fees

COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.	Salary.	EMOLUMENTS.				Fees paid by Crown Solicitor.
		Compensation under Criminal Justice Act, and other payments from Imperial moneys.	Payments made for services in prosecuting Public-Enemy Vessel's crew.	Prize money for prosecuting Jugoff's crew.	Other emoluments from Crown, Jury men.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Astoria,	310 0 0	—	225 0 0	200 0 0	—	15 0 0
Belfast, Borough of,	200 0 0	—	659 0 0	110 0 0	—	71 0 0
Carrickfergus, Town of,	54 0 0	—	—	25 0 0	—	3 0 0
Clerke,	324 0 0	—	184 0 0	54 0 0	—	—
Donnegal,	270 0 0	—	258 0 0	85 0 0	—	21 0 0
Dublin,	354 0 0	—	357 0 0	200 0 0	—	50 0 0
Dublin, City of,	600 0 0	—	250 0 0	156 0 0	125 0 0	102 0 0
Galway,	330 0 0	—	211 0 0	76 0 0	—	4 0 0
Galway, Town of,	89 0 0	—	0 0 0	26 0 0	—	—
Kilbenny,	200 0 0	—	84 0 0	63 0 0	—	3 0 0
Kilbenny, City of,	53 0 0	—	30 0 0	35 0 0	—	—
King's County,	360 0 0	19 0 0	62 0 0	89 0 0	—	7 0 0
Lisburn,	277 0 0	27 0 0	101 0 0	25 0 0	0 0 0	9 0 0
Monaghan,	264 0 0	—	619 0 0	70 0 0	—	5 0 0
Rosemount,	258 0 0	—	200 0 0	25 0 0	—	3 0 0
Tyrone,	200 0 0	27 0 0	252 0 0	145 0 0	—	47 0 0
Waterford,	227 0 0	19 0 0	290 0 0	77 0 0	—	4 0 0
Waterford, City of,	90 0 0	—	73 0 0	21 0 0	—	1 0 0
Westmeath,	200 0 0	20 0 0	225 0 0	45 0 0	—	7 0 0
Total,	3,535 0 0	205 0 0	4,486 0 0	1,492 0 0	125 0 0	400 0 0

received by them, under Statute, Custom, or other Authority, during the year 1889.

FIVE OTHER TAXES PAID BY CROWN GRANTORS.					Enclosures and fourth class.	Total amount of polling, fen, and woodlands.	COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.
On Crown land and grants from Magazines and others.	On Publicans' licences.	On Crown Mill land.	On Railway and Drainage.	On Regulation of rivers.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
4 0 0	77 0 0	254 0 0	1 0 0	—	—	1,328 0 0	Antrim.
10 0 0	124 0 0	—	—	—	—	1,126 0 0	Belfast, Borough of.
—	16 0 0	—	—	—	—	62 0 0	Carrickfergus, Town of.
—	23 0 0	260 0 0	—	—	—	800 0 0	Glare.
23 0 0	54 0 0	—	—	—	226 0 0	1,334 0 0	Donagh.
7 0 0	71 0 0	197 0 0	1 0 0	1 0 0	14 0 0	1,163 0 0	Dublin.
16 0 0	142 0 0	—	—	—	—	1,002 0 0	Dublin, City of.
—	60 0 0	410 0 0	—	—	—	1,180 0 0	Galway.
—	16 0 0	6 0 0	—	—	—	133 0 0	Galway, Town of.
6 0 0	30 0 0	68 0 0	—	—	14 0 0	609 0 0	Kilbenny.
—	16 0 0	—	—	—	—	164 0 0	Kilbenny, City of.
8 0 0	28 0 0	—	—	—	114 0 0	653 0 0	King's County.
—	20 0 0	143 0 0	—	—	—	620 0 0	Lettin.
2 0 0	27 0 0	162 0 0	—	—	—	1,235 0 0	Misagh.
—	46 0 0	332 0 0	—	—	—	626 0 0	Roscommon.
4 0 0	64 0 0	244 0 0	—	—	—	1,426 0 0	Tyrone.
2 6 0	48 0 0	127 0 0	—	—	—	604 0 0	Waterford.
—	26 0 0	—	—	—	—	224 0 0	Waterford, City of.
4 0 0	53 0 0	110 0 0	—	—	—	624 0 0	Wexmouth.
80 0 0	1,053 0 0	2,394 0 0	2 0 0	1 0 0	669 0 0	16,294 0 0	Total.

III.—SUMMARY of returns of Fees and other emoluments received by Clerks of the Crown under Statute, Custom, or other Authority, as sworn to by them at Spring and Summer Assizes of the year 1880, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including Presentments for salaries.

COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.	Salaries.	Fees paid by Crown Solicitor, and other payments from Imperial taxes.	Fees other than those paid by Crown Solicitor.	Fees and emoluments not classified.	Total amount of salaries, fees, and emoluments received.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Armagh,	462 0 0	200 0 0	27 0 0	—	689 0 0
Carickfergus, Town of,	23 0 0	—	2 0 0	—	25 0 0
Clare,	336 0 0	65 0 0	10 0 0	—	411 0 0
Down,	379 0 0	75 0 0	66 0 0	—	520 0 0
Dublin,	384 0 0	90 0 0	10 0 0	—	484 0 0
Dublin, City of,	—	243 0 0	126 0 0	—	369 0 0
Galway,	370 0 0	107 0 0	1 0 0	—	478 0 0
Galway, Town of,	74 0 0	16 0 0	—	—	90 0 0
Kilkenny,	230 0 0	37 0 0	5 0 0	—	272 0 0
Kilkenny, City of,	74 0 0	7 0 0	1 0 0	—	82 0 0
King's County,	350 0 0	65 0 0	6 0 0	—	421 0 0
Lisburn,	166 0 0	9 0 0	1 0 0	—	176 0 0
Monaghan,	224 0 0	25 0 0	—	—	249 0 0
Baronstown,	224 0 0	25 0 0	3 0 0	—	252 0 0
Tyrone,	270 0 0	100 0 0	—	—	370 0 0
Waterford,	285 0 0	70 0 0	2 0 0	—	357 0 0
Waterford, City of,	74 0 0	28 0 0	1 0 0	—	103 0 0
Wexmouth,	230 0 0	65 0 0	—	—	295 0 0
Total,	4,173 0 0	1,369 0 0	425 0 0	—	5,967 0 0

IV.—SUMMARY of Petty Sessions stamps and Crown fines, with their application.

RECEIPTS IN 1888.				APPLICATION IN 1888.			
	£	s.	d.		£	s.	d.
Petty Sessions Stamps,	23,050	0	0	Officers of Local Courts:			
Fees,	430,897	0	0	Salaries of Petty Sessions Clerks,	67,598	0	0
Less to Parties as Costs,	7,008	0	0	Pensioners of late Petty Sessions Clerks,	4,434	0	0
	23,050	0	0	Salaries of Registrars and his Clerks,	5,801	0	0
Dividends,	5,010	0	0	Expenses, &c.,	2,606	0	0
Amount transferred from Dogs Act Fund,	21,741	0	0				
				Police:			
				Dublin Metropolitan,	—	—	—
				Royal Irish Constabulary,	1,829	0	0
				Cable Tension account,	41	0	0
				To Treasurer of boroughs,	7,816	0	0
				Private parties,	—	—	—
	438,480	0	0				
					438,590	0	0

V.—SUMMARY of Dogs Licence Duty and its application.

RECEIPTS IN 1889.				APPLICATION IN 1889.			
	£	s.	d.		£	s.	d.
Dogs Licence duty,	27,299	0	0	Cost of postage, &c.,	61	0	0
Dividends on money invested,	114	0	0	In aid of Grand Jury ems.,	1,423	0	0
				In aid of Town sales,	723	0	0
				Estimated and added to Fees and Fees Fund, by order of the Local Government, under 44 & 45 Vic., c. 18,	25,436	0	0
	27,414	0	0				
					27,564	0	0

VI.—SUMMARY of special local taxes received by the Dublin Metropolitan Police Commissioner for year ended the 31st of March, 1890.

RECEIPTS.				EXPENDITURE.			
	£	s.	d.		£	s.	d.
From Taxation under Commissioners:				Paid into Treasury in aid of cost of Metropolitan			
Dublin Metropolitan Police Tax,	23,040	0	0	police,	23,714	0	0
Carriage Duty,	24,926	0	0				
Pawbrokers' Houses,	4,431	0	0				
Publicans' certificates,	405	0	0				
Fees from Police courts,	1,453	0	0				
	11,965	0	0				
Fees and Penalties from Police courts,	5,377	0	0				
Total from taxation,	45,250	0	0				
Incidental, pay of police specially employed, sale of coat clothing, &c.,	1,484	0	0				
Total receipts applicable as reduction of expenditure,	46,734	0	0	Total,	46,714	0	0

VII.—COURT LEET PRESENTMENTS during 1889 in Manor of Killmogh, including Town of Lisburn.

	£	s.	d.
Total amount presented on separate Chargeable,	—	—	—
" " on Manor at large,	—	—	—
Total presented,	—	—	—
Total amount levied,	—	—	—

VIII.—SUMMARY OF DUES, TOLLS, RENTS, and other Receipts of Harbour and Pier Authorities, for the

NAME OF HARBOUR, DOCK, PIER, QUAY, OR WHARF.	Balance in Advance at commence- ment of the year.	RECEIPTS.						
		Harbour, Port, Dock, or Wharfe, Toll not 20s.	Wharf, Pier, Quay, or Dock Dues.	Import, Export, Transit, or Quint Dues.	Lighthouse or Fishing Light Dues.	Pierage Dues.	From Ground Tory or other land body.	From Public Utility Dues or other imposition.
Annalong,	—	45	—	—	—	—	—	—
Ardfglass,	—	170	—	—	—	—	—	687
Arklow,	19	133	155	—	—	—	—	—
Baharigga,	52	143	—	—	—	—	—	—
Balling,	45	304	—	857	—	—	—	—
Ballyman,	72	6	—	—	—	—	—	—
Baltimore and Skibbereen,	—	169	—	—	33	—	—	—
Belfast Harbour and Docks,	46,089	—	25,550	67,254	—	8,544	—	—
Blackness Pier,	13	—	3	—	1	—	—	—
Carrington Lough,	111	2,000	—	—	—	—	—	—
Carrickfergus,	539	—	10	546	—	—	—	—
Carrickfergus,	80	—	259	—	—	—	—	—
Coleman,	528	1,156	—	63	—	35	1,796	—
Cork,	6,789	3,075	—	55,154	—	—	—	—
Courtown,	70	7	—	33	—	—	—	—
Donaghadee,	—	—	—	—	—	—	—	423
Drogheda,	889	4,796	—	—	—	—	—	—
Dublin,	3,067	51,630	—	—	—	8,755	7,000	—
Do. Custom House Docks,	55,182	—	15,737	—	—	—	—	—
Dundalk,	—	333	—	6,525	—	699	—	—
Dunfermly,	8	—	3	—	—	—	—	—
Dungannon, including Ballinacorney, Bal- linalmonney, and Balrath,	—	800	—	—	—	—	—	—
Dunmore East, Harbour, Pier, and Dock,	—	19	—	—	—	—	—	700
Galway,	185	1,554	67	3,663	—	918	—	—
Harth,	—	133	—	—	—	—	—	3,523
Killybegs Pier,	6	—	—	—	—	—	17	—
Killybegs Quay and Harbour,	6	39	—	—	—	—	—	—
Killybegs Pier and Harbour,	137	—	175	—	—	—	—	—
Kingsdown,	—	1,334	—	—	—	—	—	9,460
Kilrush,	578	401	—	—	—	—	—	—
Larne,	—	—	1,635	3,389	—	—	—	—
Limerick,	350	2,333	2,611	4,769	—	—	—	—
Londonderry,	—	7,883	354	9,654	361	1,601	—	—
Mountcharles Pier,	—	—	15	—	—	—	—	—
New Ross,	—	390	39	8	—	46	—	—
Qerris,	—	—	—	—	—	—	3	—
Shorness,	515	184	—	—	—	—	—	—
Sligo,	742	2,854	—	5,147	35	308	—	—
Tralee and Feth,	903	—	—	5,363	—	—	—	—
Waterford, including Ardnahown, Bally- brack, and Dunmore,	—	5,895	—	777	545	5,185	—	—
Westport,	659	365	83	1,114	—	307	—	—
Wexford,	—	—	—	2,857	—	1,303	—	—
Wicklow,	115	375	—	309	—	—	—	—
Woolf,	15	115	150	55	—	—	—	—
Total,	90,945	65,135	42,290	136,307	389	14,167	8,715	14,983

atest period of twelve months for which the accounts are made up preceding the 31st of December, 1889.

Name, Use of Lighter, Dock, Quay, &c.	Rate of Maintenance.	Returns.			Total Receipts in the Year.	Balance unpaid at the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf.
		Money borrowed on Bond or other Security.	Other Receipts.					
£	£	£	£	£	£	£	£	
-	-	-	-	48	-	-	48	Arcalong.
4	4	-	-	865	-	-	865	Ardglass.
-	-	-	-	258	-	-	257	Acklow.
-	3	-	-	161	-	-	220	Balbriggan.
46	-	-	614	1,531	-	-	1,598	Ballina.
-	-	-	-	3	-	-	80	Ballynam.
-	-	-	-	309	-	-	303	Baltimore and Skibbereen.
18,438	-	4,600	3,896	120,823	-	-	133,891	Belfast Harbour and Docks.
-	-	-	-	3	-	-	18	Brookline Pier.
-	-	-	119	5,119	-	-	2,330	Carlingford Lough.
354	3	-	-	754	-	-	1,033	Carrickfergus.
-	-	-	-	222	-	-	272	Clare Castle.
-	17	805	55	4,333	-	-	4,333	Coleraine.
113	120	-	4,794	40,373	-	-	40,040	Coat.
118	-	-	-	373	-	-	343	Courtstown.
14	-	-	-	307	-	-	337	Donaghadee.
38	2	-	473	3,203	-	-	3,371	Drogheda.
-	-	4,200	376	37,363	-	-	71,463	Dublin.
3,233	-	-	3	13,954	-	-	44,373	Do. Custom House Docks.
651	4	-	24	7,773	-	-	7,773	Dundalk.
-	-	-	-	3	-	-	11	Dunfeneaghy.
1	-	-	-	371	47	-	418	Dungarvan, including Ballinacourty, Ballinacool, and Malrick.
23	3	-	-	755	-	-	733	Dunmore East, Harbour, Pier, and Dock.
113	147	-	-	3,333	-	-	3,331	Galway.
544	33	-	-	4,000	-	-	4,500	Howth.
-	-	-	-	17	3	-	24	Killybegs Pier.
-	-	-	-	55	-	-	37	Killybegs Quay and Harbour.
-	-	-	-	113	-	-	309	Killybegs Pier and Harbour.
384	-	-	147	11,303	-	-	11,384	Kingstown.
-	-	-	-	400	-	-	503	Kinsale.
4,500	-	-	794	3,413	-	-	3,413	Larne.
694	35	4,900	330	17,671	-	-	19,641	Limerick.
293	334	7,309	3,333	35,380	-	-	35,380	Londonderry.
-	-	-	-	13	-	-	13	Mountcharles Pier.
3	-	-	3	239	1,008	-	1,294	New Ross.
-	-	-	-	3	37	-	30	Quayin.
-	-	-	-	134	-	-	636	Sherris.
73	13	-	313	6,036	-	-	7,336	Sligo.
-	-	-	333	3,713	-	-	3,421	Tralee and Feenah.
129	371	-	3,333	10,343	437	-	13,773	Waterford, including Arbanstown, Ballybrack, and Dugganstown.
113	-	-	-	1,311	-	-	2,480	Wexford.
1,061	774	3,073	41	6,903	-	-	8,393	Wexford.
-	-	-	-	337	-	-	332	Wicklow.
-	-	-	-	323	-	-	346	Youghal.
23,480	3,356	36,377	13,903	361,433	1,433	-	479,373	Total.

VIII (continued).—SUMMARY of Expenditure of Harbour and Pier Authorities, for the latest

NAME OF HARBOUR, DOCK, PIER, QUAY, OR WHARF.	Balance brought forward at the beginning of the year.	EXPENDITURE.							
		Salaries.	Wages.	New Works and Improvements.	Repairs and Maintenance of Works.	Lighthouses or Floating Lights.	Keeps, Buoys, Beacons, Chains, &c.	Lighting Harbours, Docks, Piers, or Wharfs.	Rents, Rates, and Insurance.
Arrolong,	—	10	—	—	10	—	—	—	—
Ardfglass,	—	110	—	—	377	—	—	—	—
Arklew,	—	21	333	—	41	—	—	5	—
Balleigogha,	—	50	54	—	54	—	—	53	1
Bellina,	—	50	—	—	165	—	—	—	—
Ballynass,	—	—	—	—	—	—	—	—	—
Bahincroe and Skibbereen,	23	121	—	—	5	2	—	3	—
Belfast Harbour and Docks,	—	4,001	—	20,000	33,103	250	—	1,330	4,700
Bruckless Pier,	—	—	—	—	—	—	—	—	—
Carlingford Lough,	—	230	277	100	60	—	150	—	45
Carrickfergus,	—	65	83	—	30	—	—	80	20
Clare Castle,	—	60	21	—	11	—	—	16	—
Coleraine,	—	215	114	79	—	—	—	30	15
Cork,	—	5,136	4,063	341	5,568	—	167	600	1,360
Courtown,	—	—	77	—	19	—	16	1	1
Downpatrick,	—	65	—	—	438	—	—	—	—
Drogheda,	—	361	636	645	676	—	—	360	31
Dublin,	—	7,921	3,769	8,160	10,775	1,306	—	—	—
Do. Custom House Docks,	—	2,638	5,376	636	1,010	—	—	300	2,600
Dundalk,	—	573	2,666	—	300	—	506	54	63
Dunfengally,	—	—	—	—	4	—	—	—	—
Dunbarrow, including Ballinacorney, Ballinagool, and Belrick,	20	76	27	—	18	2	0	65	5
Dunmore East Harbour, Pier, and Dock,	—	40	—	—	665	—	—	—	—
Galway,	—	465	425	600	180	—	—	77	46
Howth,	—	68	—	—	2,556	—	—	—	—
Killybegs Pier,	—	0	—	—	18	—	—	—	—
Killybegs Quay and Harbour,	—	6	—	0	—	—	2	—	—
Kilrush Pier and Harbour,	—	38	3	1	—	9	—	—	—
Kingsdown,	—	680	—	—	6,900	—	—	—	—
Kinsale,	—	144	54	—	3	—	—	10	17
Larne,	—	1,309	1,602	—	2,000	—	—	—	213
Limerick,	—	602	506	7,377	1,315	451	—	566	109
Londonderry,	1,004	1,304	3,896	3,271	4,653	—	641	671	466
Mountcharles Pier,	—	4	—	—	—	—	—	—	—
New Ross,	1,012	65	84	—	80	—	—	—	23
Querrin,	10	10	—	—	—	—	—	—	—
Sherris,	—	25	62	—	83	—	—	—	30
Sligo,	—	762	—	101	965	66	22	210	80
Tralee and Feok,	—	226	446	—	437	—	—	—	—
Waterford Harbour, including Arklow- town, Ballybrack, and Donnascon,	522	—	5,537	—	4,737	443	100	—	123
Westport,	—	185	567	—	606	—	—	—	67
Wexford,	1,467	335	1,305	1,560	1,367	—	163	167	24
Wicklow,	—	107	63	366	38	—	—	25	—
Youghal,	—	80	44	—	22	—	—	—	10
Total,	4,686	22,277	51,740	73,806	76,511	6,351	1,869	4,254	15,120

period of twelve months for which the accounts are made up preceding 31st December, 1889.

EXPENDITURE							Balance in favour of the chest of the year.	Total.	NAME OF HARBOUR, DOCK, PIER, QUAY, OR WHARF.
Payments to the Local Authority for the year 1889.	Interest, Annuities, and Payments to the Local Authority.	Law Expenses.	Payments to the Local Authority for the year 1889.	Payments to the Local Authority for the year 1889.	Other Payments.	Total Expendi- ture.			
£	£	£	£	£	£	£	£	£	
—	—	—	—	—	—	20	20	46	Axalong.
—	—	—	175	—	—	685	—	685	Ardrigha.
—	—	—	—	—	16	209	22	617	Arklow.
—	—	—	—	—	—	161	59	220	Ballisliggan.
600	65	45	—	—	204	1,215	65	1,280	Ballina.
—	—	—	—	—	—	—	80	80	Ballymas.
—	19	—	—	—	7	126	25	151	Baltimore and Skibbereen.
6,279	20,500	—	—	—	11,606	140,021	17,370	169,597	Dublin Harbour and Docks.
—	—	—	—	—	—	—	16	16	Brackliffe Pier.
800	—	—	—	—	417	3,185	45	3,230	Carlingford Lough.
—	—	—	—	—	680	568	469	1,038	Carrickfergus.
—	—	35	—	—	34	175	27	272	Clare Castle.
—	5,376	200	—	—	204	5,512	686	4,323	Coleraine.
—	15,368	256	—	—	7,047	26,580	12,460	42,060	Cork.
20	—	1	—	—	28	163	80	243	Courtown.
—	—	—	14	—	—	107	—	107	Donaghadee.
1,274	—	9	—	—	403	4,586	1,014	5,671	Draghda.
—	32,076	—	—	—	1,666	63,645	7,021	71,366	Dublin.
—	—	68	—	—	5,381	16,320	61,547	68,076	Du. Custom House Docks.
—	1,640	4	—	—	444	6,025	1,781	2,778	Dundalk.
—	—	—	—	—	—	4	7	11	Dundragh.
200	63	—	—	—	64	268	—	416	Dungannon, including Ballinacorney, Ballinacorney, and Helrick.
—	—	—	47	—	—	755	—	755	Dunmore East Harbour, Pier, and Dock.
1,512	439	—	—	—	65	3,495	26	3,521	Galway.
—	—	—	273	—	2	4,000	—	4,000	Kowth.
—	—	—	—	—	—	24	—	24	Kilballymore Pier.
—	6	—	—	—	—	17	20	67	Killala Quay and Harbour.
—	—	1	—	—	6	71	390	690	Kilrush Pier and Harbour.
—	—	—	1,766	—	60	11,668	—	11,205	Kingsdown.
—	—	—	—	—	10	229	718	690	Kinsale.
900	660	78	—	—	—	7,715	1,686	9,401	Larne.
—	5,339	244	—	—	1,176	16,487	1,634	18,061	Lisnack.
5,825	6,241	187	—	—	1,110	25,344	942	26,690	Londonderry.
—	—	—	—	—	1	5	30	15	Mountcharles Pier.
—	62	—	—	—	5	160	—	1,364	New Ross.
—	—	—	—	—	—	10	—	23	Quorra.
—	—	—	—	—	—	193	509	699	Sierria.
—	1,720	6	—	—	1,034	6,734	604	7,338	Sligo.
200	—	200	—	—	1,227	3,660	641	3,681	Tralee and Fenit.
200	200	95	—	—	1,625	15,645	—	15,715	Waterford Harbour, including Archarstown, Ballyteash, and Dunsannon.
—	193	—	—	—	17	1,859	921	6,499	Westport.
—	686	—	—	—	1,668	5,628	1,690	3,682	Wexford.
100	—	—	—	—	—	677	15	691	Wicklow.
—	207	—	—	—	23	806	40	540	Youghal.
15,220	20,862	6,286	6,260	—	30,167	120,134	61,493	479,272	Total.

IX.—SUMMARY of Tolls and other Income, with Expenditure, in respect of Inland navigations

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	REVENUE.				Balance against at the close of the financial year.	Total.
		Grand Jury cess.	Tolls.	Other receipts.	Total receipts during the year.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lough Corrib, . . .	—	569 0 0	50 0 0	0 0 0	619 0 0	—	569 0 0
Lower Barrow, . . .	554 0 0	409 0 8	50 0 0	5 0 0	425 0 0	—	1,467 0 0
Upper Barrow, . . .	103 0 0	1,900 0 8	154 0 0	154 0 0	1,968 0 0	—	1,460 0 0
Total, . . .	756 0 0	1,740 0 0	174 0 0	140 0 0	2,000 0 0	—	2,176 0 0

X.—SUMMARY of Tolls and other Receipts, with Expenditure, in respect of Inland navigations maintained out of accounts were made up previous

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	REVENUE.					Balance against at the close of the financial year.	Total.
		Special taxes.	Grand Jury cess.	Tolls.	Other receipts.	Total receipts during the year.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lower Barrow, . . .	—	425 0 0	—	158 0 0	—	583 0 0	—	574 0 0
Malpas (County Limerick), . . .	—	25 0 0	—	12 0 0	—	37 0 0	—	35 0 0
Shannon (including Fiers), . . .	—	—	—	1,758 0 0	3,132 0 0	4,890 0 0	5,170 0 0	5,949 0 0
Tyross, . . .	—	851 0 0	—	351 0 0	45 0 0	700 0 0	—	700 0 0
Ulster Canal, . . .	—	975 0 0	—	115 0 0	152 0 0	1,232 0 0	—	1,204 0 0
Total, . . .	—	1,700 0 0	—	2,000 0 0	3,208 0 0	7,567 0 0	5,170 0 0	10,687 0 0
Total of IX. and X., . . .	710 0 0	1,700 0 0	1,740 0 0	2,476 0 0	3,440 0 0	9,447 0 0	5,170 0 0	13,383 0 0

XL.—SUMMARY of repayments, out of Drainage rates and Grand Jury cess, of expenditure for Arterial under 20 & 27 Vic., c. 58, and 29 & 30 Vic.

	Total Expenditure by Board of Works charged on lands and Grouse.	Portion charged on County cess.	Portion charged on lands improved.	Charge not charged.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under 2 & 3 Vic., c. 58, and Acts succeeding same, . . .	1,041,000 0 0	253,181 0 0	300,777 0 0	—
Under 26 & 27 Vic., c. 58, . . .	808,400 0 0	20,750 0 0	887,887 0 0	767,823 0 0
Under 29 & 30 Vic., c. 48, Maintenance Works, . . .	45,147 0 0	—	45,147 0 0	—
Total, . . .	1,894,547 0 0	263,934 0 0	1,489,521 0 0	767,823 0 0

maintained out of Grand Jury cess, for the year 1889, from returns by navigation trustees.

Balances unpaid at the commencement of the financial year.	EXEMPTIONS.			Balances in favour at the close of the financial year.	Total.	NAME OF NAVIGATOR.
	Wages.	Subsidies and gratuities.	Total.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	100 0 0	175 0 0	275 0 0	4 0 0	280 0 0	Lough Corrib.
—	40 0 0	337 0 0	377 0 0	624 0 0	1,007 0 0	Lower Basin.
—	627 0 0	162 0 0	1,059 0 0	341 0 0	1,400 0 0	Upper Basin.
—	1,325 0 0	474 0 0	1,807 0 0	969 0 0	2,776 0 0	Total.

of the Imperial taxes, for twelve months ended the 31st of March, 1889, the latest period for which the to the 31st of December, 1889.

Balances unpaid at the commencement of the financial year.	EXEMPTIONS.			Balances payable to the Exchequer.	Balances in favour at the close of the financial year.	Total.	NAME OF NAVIGATOR.
	Wages.	Subsidies and gratuities.	Total.				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	220 0 0	166 0 0	416 0 0	126 0 0	—	474 0 0	Lower Boyne.
—	7 0 0	16 0 0	23 0 0	12 0 0	—	35 0 0	Malpas (County Limerick).
3,475 0 0	3,260 0 0	1,251 4 0	4,361 4 0	—	—	4,045 0 0	Shannon (Including Piers).
—	240 0 0	151 0 0	371 0 0	329 0 0	—	700 0 0	Tyrone.
—	572 0 0	431 0 0	673 0 0	232 0 0	—	1,208 0 0	Ulster Canal.
3,475 0 0	4,299 0 0	2,843 0 0	6,344 0 0	724 0 0	—	10,557 0 0	Total.
3,475 0 0	3,432 0 0	2,718 0 0	5,151 0 0	724 0 0	969 0 0	12,233 0 0	Total of IX. and X.

drainage made by Commissioners of Public Works, under 5 & 6 Vic., c. 89, and Acts amending same, and c. 40, during the year ended the 31st of March, 1890.

Total repayments during year.	Portion of repayments made out of County cess during year.	Repayments made by proprietors of lands during year.	
£ s. d.	£ s. d.	£ s. d.	
504 0 0	—	124 0 0	Under 5 & 6 Vic., c. 89, and Acts amending same.
20,496 0 0	1,715 0 0	22,162 0 0	Under 26 & 27 Vic., c. 88.
2,887 0 0	—	2,887 0 0	Under 28 & 29 Vic., c. 46, Maintenance Works.
23,587 0 0	1,715 0 0	22,663 0 0	Total.

XII.—SUMMARY of Returns of all sums received by Town Councils,
the financial year

PART I.—Receipts

CITIES AND MUNICIPAL TOWNS, ARRANGED IN PROVINCES.	Balance in hand at the commencement of the year.	REVENUE.								Total of receipts and balance.	Grand.
		General rate.	Improvement rate.	Local rate.	Other rate.	Donations in lieu of General rate.	From Grand Jury rate.	From County Council.	Tolls of markets and fairs.		
LEINSTER.	£	£	£	£	£	£	£	£	£	£	£
Drogheda,	—	—	—	—	—	—	128	40	841	—	—
Dublin,	1,403	—	164,455	—	53,464	41,704	—	6,868	4,720	3,118	—
Kilkenny,	—	—	—	—	—	—	—	74	1,546	—	—
Wexford,	372	882	1,143	—	2,484	—	40	78	301	—	—
MUNSTER.											
Cork,	—	1,125	377	—	—	—	—	23	189	—	—
Cork,	6,859	633	58,374	—	4,495	8,122	—	1,705	7,345	389	—
Limerick,	—	—	18,640	—	—	2,602	—	447	850	—	—
Waterford,	—	—	—	—	4,582	—	—	160	123	8,468	—
ULSTER.											
Belfast,	6,655	23,221	67,097	—	34,965	—	—	3,326	2,286	—	—
Londonderry,	—	—	15,383	—	5	—	—	452	1,453	21	—
CONRADIST.											
Sligo,	—	4,390	—	—	1,210	—	—	181	1,157	—	—
Total,	17,334	26,937	254,834	—	113,563	53,316	168	11,356	27,655	4,070	—

PART II.—Expenditure

CITIES AND MUNICIPAL TOWNS, ARRANGED IN PROVINCES.	Balance special (the commencement of the year.	EXPENDITURE.							Grand.
		Improvement of Towns by building or demolition of houses, walls, &c.	Police and repair of roads.	Cleaning and watering streets.	Lighting, including lanterns, pipes, &c.	Working.	Water supply.	Constructing, repairing, or cleaning sewers or drains.	
LEINSTER.	£	£	£	£	£	£	£	£	£
Drogheda,	123	—	459	478	567	269	140	67	—
Dublin,	—	33,669	85,161	39,114	11,668	—	18,091	7,962	—
Kilkenny,	3,666	3,703	315	350	258	22	43	38	—
Wexford,	—	2,566	223	167	261	—	600	67	—
MUNSTER.									
Cork,	149	—	1,691	—	450	—	41	—	—
Cork,	—	8,760	7,829	2,671	4,341	—	18,281	3,553	—
Limerick,	3,613	693	3,384	2,745	1,273	1,229	26,464	1,236	—
Waterford,	6,823	68	1,717	766	1,239	—	1,483	301	—
ULSTER.									
Belfast,	—	28,009	42,634	22,675	14,063	14,174	—	26,423	—
Londonderry,	323	3,219	8,117	1,073	1,800	1,455	4,743	225	—
CONRADIST.									
Sligo,	4,635	—	708	125	576	29	81	—	—
Total,	18,573	55,081	66,693	61,265	28,718	17,771	33,288	41,108	—

under Statute, Charter, or other authority, and of the expenditure thereof, for ended in 1889.

during financial year.

REVENUE.					Balance in favour at the close of the year.	Total.	CITIES AND MUNICIPAL TOWNS ARRANGED IN PARISHES.
Paid.	Rents and profits from land and houses.	Money borrowed on security of rates.	Other receipts.	Total receipts.			
£	£	£	£	£	£	£	
—	3,854	548	—	4,313	—	4,313	LIVERPOOL.
175	28,429	51,439	28,321	330,107	—	332,190	Dougheda.
—	2,332	2,507	219	6,006	3,500	8,513	Dublin.
—	412	2,500	205	7,700	—	8,514	Kilbenny.
—	—	—	—	—	—	—	Wexford.
95	430	200	308	4,204	—	4,204	MUNSTER.
—	2,219	10,550	14,307	83,667	—	93,607	Clonmel.
—	100	11,510	10,461	47,510	6,027	53,537	Cork.
—	9,549	—	785	17,730	4,547	22,342	Limerick.
—	—	—	—	—	—	—	Waterford.
—	2,222	133,300	45,610	111,367	—	350,533	ULSTER.
30	—	3,103	6,508	27,703	—	27,703	Belfast.
—	—	—	—	—	—	—	Londonderry.
—	255	260	820	9,670	3,691	13,560	CONNAUGHT.
1,000	50,000	500,458	554,321	955,003	17,490	960,419	Sligo.
							Total.

during financial year.

EXPENDITURE.					Balance in favour at the close of the year.	Total.	CITIES AND MUNICIPAL TOWNS ARRANGED IN PARISHES.
Other ordinary receipts.	Loans and other receipts on account of loans, or from other sources.	Payments in respect of borrowed money.	Other disbursements.	Total disbursements.			
£	£	£	£	£	£	£	
155	—	501	1,070	4,043	371	4,515	LIVERPOOL.
15,553	28,400	63,033	60,012	321,343	11,248	332,590	Dougheda.
175	—	227	2,678	6,774	—	8,513	Dublin.
70	510	2,569	543	7,400	353	8,384	Kilbenny.
—	—	—	—	—	—	—	Wexford.
90	453	518	1,220	3,000	129	4,264	MUNSTER.
5,287	9,810	16,934	19,703	95,064	290	95,287	Clonmel.
444	2,579	6,784	1,735	49,034	—	54,337	Cork.
634	—	9,530	6,398	16,521	—	22,542	Limerick.
—	—	—	—	—	—	—	Waterford.
1,000	10,076	52,500	44,360	301,103	17,569	320,612	ULSTER.
616	—	3,047	4,942	26,561	363	27,703	Belfast.
—	—	—	—	—	—	—	Londonderry.
201	200	9,732	2,520	8,674	—	13,500	CONNAUGHT.
—	—	—	—	—	—	—	Sligo.
52,084	41,633	218,586	142,060	613,384	61,715	680,519	Total.

XIII.—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of Returns of sums received by Commissioners under 3 and 4 Vic. c. 108, for the

PART I.—Receipts

TOWNS AND OTHER DISTRICTS, SEPARATED BY PARISHES.	Statutes under which Rates are levied.	Returns in favour of the Commissioners of the year.	RECEIPTS.			
			Improvement Rates.	Other Rates.	Tithes and Fines.	
LEICESTER.						
Dublin City:		£	£	£	£	
Fivehill-square (Commissioners),	35 Geo. III. c. 122.	No Return.	—	—	—	—
Mendon-square (Commissioners),	31 Geo. III. c. 45 (Tr.); and 40 Geo. III. c. 52 (Tr.), c. 13.	No Return.	—	—	—	—
Monroby-square (Commissioners),	42 Geo. III. c. 34.	No Return.	—	—	—	—
Beland-square (Governors of Lying-in Hospital),	35 Geo. III. c. 45.	—	—	303	—	—
Dublin County:						
Blackrock Township (Commissioners),	35 & 37 Vic. c. 121.	338	4,330	3,200	—	—
Clontarf Ditto,	35 & 37 Vic. c. 35.	944	1,848	1,000	—	—
Dalkey Ditto,	35 & 37 Vic. c. 124.	500	1,098	1,000	—	—
Drumcondra, Clontarf, and Glasnevin Township (Com- missioners),	41 & 43 Vic. c. 127.	—	2,770	5,431	—	—
Kilmainham (New) Ditto,	31 & 33 Vic. c. 110.	18	938	408	—	—
Kingsdown Ditto,	35 & 37 Vic. c. 120.	—	11,972	921	36	—
Pembroke Ditto,	35 & 37 Vic. c. 78.	—	8,152	11,019	—	—
Rathmines and Rathgar Township (Improvement Commissioners),	42 & 44 Vic. c. 125; and 43 & 44 Vic. c. 126.	20,134	22,229	59	—	—
Wicklow County and Dublin County:						
Bray Township (Commissioners),	29 & 30 Vic. c. 221.	—	8,090	—	144	—
UNION.						
Belknap City and District, Water Commissioners, Carrickfergus (Municipal Commissioners), Freshwater (Commissioners of the Borough), Navv (Commissioners),	42 & 44 Vic. c. 119; and 43 & 44 Vic. c. 118. 4 & 4 Vic. c. 120; and 44 & 45 Vic. c. 53. 33 & 34 Vic. c. 143. 34 & 35 Vic. c. 128.	6,790 253 709 589	— — 1,168 4,270	30,358 — 282 1,271	— 81 — 1,596	—
COMMISSIONERS.						
Galway Town (Improvement Commissioners),	18 & 17 Vic. c. 200.	—	1,870	1,870	1,361	—
Total,		29,933	29,705	33,024	2,438	

PART II.—Expenditure

TOWNS AND OTHER DISTRICTS, SEPARATED BY PARISHES.	Statutes under which Rates are levied.	Balance against or for Commissioners of the year.	EXPENDITURE.							
			Improvement of Towns by Building or Rebuilding of Roads, Walls, Bridges, &c.	Parish and repairs of roads.	Cleaning and watering roads.	Lighting, including lamps, lamp posts, &c.	Watchmen.			
LEICESTER.										
Dublin City:		£	£	£	£	£	£			
Fivehill-square (Commrs.),	35 Geo. III. c. 122.	No Return.	—	—	—	—	—	—		
Mendon-square (Commrs.),	31 Geo. III. c. 45 (Tr.); and 40 Geo. III. c. 52 (Tr.), & 13.	No Return.	—	—	—	—	—	—		
Monroby-square (Commrs.),	42 Geo. III. c. 34.	No Return.	—	—	—	—	—	—		
Beland-square (Governors of Lying-in-Hospital).	35 Geo. III. c. 48.	—	—	—	—	127	—	—		
Dublin County:										
Blackrock Township (Commrs.),	35 & 37 Vic. c. 121.	—	225	1,788	91	425	—	—		
Clontarf Ditto,	35 & 37 Vic. c. 65.	—	91	1,099	549	351	—	—		
Dalkey Ditto,	30 & 31 Vic. c. 134.	—	—	408	54	125	—	—		
Drumcondra, Clontarf, and Glasnevin Township (Commrs.)	41 & 43 Vic. c. 127.	452	126	544	519	128	—	—		
Kilmainham (New) Ditto,	31 & 33 Vic. c. 110.	—	—	548	124	320	—	—		
Kingsdown Ditto,	35 & 37 Vic. c. 125.	88	680	2,444	328	1,200	—	—		
Pembroke Ditto,	35 & 37 Vic. c. 70.	3,018	—	2,419	1,400	1,596	—	—		
Rathmines and Rathgar Town- ship (Improvement Commrs.)	42 & 44 Vic. c. 125; and 43 and 44 Vic. c. 126.	—	4,487	2,617	2,120	1,657	—	—		
Wicklow County and Dublin County:										
Bray Township (Commissioners),	29 & 30 Vic. c. 221.	3,697	108	293	345	331	—	—		
UNION.										
Belknap City and District, Water Commissioners.	42 & 44 Vic. c. 125; and 43 & 44 Vic. c. 126.	—	—	423	—	—	—	—		
Carrickfergus (Municipal Com- missioners).	42 & 44 Vic. c. 125; and 43 & 44 Vic. c. 126.	—	—	—	81	108	—	—		
Freshwater (Commissioners of the Borough).	33 & 34 Vic. c. 143.	—	182	623	616	315	—	—		
Navv (Commissioners),	34 & 35 Vic. c. 128.	—	1,565	923	465	608	—	—		
COMMISSIONERS.										
Galway Town (Improvement Commrs.)	18 & 17 Vic. c. 200.	382	—	1,420	—	264	102	—		
Total,		7,114	7,076	12,013	6,538	6,541	102			

having powers of local taxation under special Acts, and in one case by Municipal Commissioners financial year ended in 1889.

during financial year.

REVENUE						Defence and other charges at the close of the year.	Total.	TOWNS AND OTHER DISTRICTS, ARRANGED IN ALPHABETICAL ORDER.
From property in land and houses.	Received on account of Rates.	From Grand Jury Com. or from sale of Real Estate.	From Public-money Grants.	Other receipts.	Total receipts.			
£	£	£	£	£	£	£	£	LEITHWICK.
-	-	-	-	-	-	-	-	Dublin City:
-	-	-	-	-	-	-	-	Fitzwilliam-square (Commissioners).
-	-	-	-	-	-	-	-	Merrion-square (Commissioners).
-	-	-	-	-	-	-	-	Merrion-square (Commissioners).
-	-	-	-	-	300	-	300	Merrion-square (Commissioners).
52	4,600	-	177	1,000	15,000	-	15,941	Dublin County:
-	1,000	-	74	51	5,001	-	5,096	Blackrock Township (Commissioners).
13	800	-	48	91	2,700	-	2,635	Clontarf Divn.
-	800	80	147	300	3,530	47	3,605	Drogheda, Clontarf, and Glencree Township (Commissioners).
-	750	-	70	824	3,507	-	3,575	Kilmainham (New) Divn.
181	4,700	-	420	814	10,134	-	15,114	Kingsdown Divn.
-	500	-	355	1,700	22,014	1,067	24,081	Pembroke Divn.
88	-	-	697	1,500	34,160	-	44,978	Rathmines and Rathgar Township (Improvement Commissioners).
54	-	-	51	300	3,770	3,770	6,500	Wicklow County and Dublin County:
420	18,000	-	-	7,500	25,000	-	71,531	Bray Township (Commissioners).
1,000	-	-	10	287	1,545	-	1,599	Drogheda, Clontarf, and Glencree Township (Commissioners).
815	-	-	20	207	2,000	-	2,091	Kilmainham (New) Divn.
-	14,000	-	100	350	22,000	-	22,607	Kingsdown Divn.
143	-	-	180	300	5,400	-	5,400	Pembroke Divn.
2,000	45,000	80	4,100	15,000	100,000	3,700	108,180	Rathmines and Rathgar Township (Improvement Commissioners).
Total.								

during financial year.

EXPENDITURE						Defence and other charges at the close of the year.	Total.	TOWNS AND OTHER DISTRICTS, ARRANGED IN ALPHABETICAL ORDER.
Water Supply.	General Expenses, including the cost of Rates.	Other expenses.	Contributions to County expenditure.	Payments in respect of Local Loans.	Other Expenditure.			
£	£	£	£	£	£	£	£	LEITHWICK.
-	-	-	-	-	-	-	-	Dublin City:
-	-	-	-	-	-	-	-	Fitzwilliam-square (Commissioners).
-	-	-	-	-	-	-	-	Merrion-square (Commissioners).
-	-	-	-	-	-	-	-	Merrion-square (Commissioners).
-	-	-	-	-	17	164	164	Merrion-square (Commissioners).
500	42 6	141	600	3,100	5,000	13,000	13,641	Dublin County:
150	300	80	250	1,000	750	2,700	2,635	Blackrock Township (Commissioners).
200	117	34	200	600	900	2,700	2,635	Clontarf Divn.
400	204	110	500	1,000	900	3,000	3,000	Drogheda, Clontarf, and Glencree Township (Commissioners).
500	14	70	140	300	400	2,200	2,200	Kilmainham (New) Divn.
8,000	800	800	1,000	5,000	10,000	15,000	15,114	Kingsdown Divn.
2,000	240	400	1,000	5,000	10,000	22,000	24,081	Pembroke Divn.
15,000	141	1,000	1,700	2,000	2,000	42,000	44,978	Rathmines and Rathgar Township (Improvement Commissioners).
500	-	700	500	700	3,700	5,400	6,500	Wicklow County and Dublin County:
16,111	-	-	-	15,000	20,770	54,000	71,531	Bray Township (Commissioners).
20	-	80	-	270	200	1,000	1,099	Drogheda, Clontarf, and Glencree Township (Commissioners).
84	80	50	140	200	600	2,000	2,091	Kilmainham (New) Divn.
800	80	50	900	3,400	2,000	10,110	12,607	Kingsdown Divn.
500	80	100	-	400	1,000	2,000	2,400	Pembroke Divn.
40,000	3,700	3,000	9,000	30,000	60,000	101,000	114,180	Rathmines and Rathgar Township (Improvement Commissioners).
Total.								

XIV.—TOWN COMMISSIONERS UNDER ACT OF 1854. SUMMARY of Returns of Receipts and Expenditure of financial year

TOWNS, GROUPED BY CLASSES AND PARISHES.	Balance in hand at the commencement of the year.	Receipts.										Balance in hand at the close of the year.	Total.	Receipts in excess of the year.	
		Rates for general purposes.	Local Rates.	Other Rates.	Gifts and Fines.	Receipts from Property in Land or Houses.	Rents and Royalties on Townships or Estates.	Rents and Royalties on Townships or Estates.	Rents and Royalties on Townships or Estates.	Other Receipts.	Total Receipts.				
LEINSTER.															
Carlow:		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bective,	9	118	—	—	—	—	—	—	—	12	130	—	130	—	—
Carlow,	—	1,280	—	—	470	73	—	01	01	105	2,138	508	2,646	70	—
Dublin:															
Barrington,	80	47	—	—	—	17	—	—	—	5	79	—	131	—	—
Kilney and Ballybrack,	101	684	—	—	—	—	—	—	—	86	790	—	891	—	—
Kildare:															
Athy,	—	114	—	—	114	—	—	13	—	51	232	3	237	90	—
Naas,	—	225	—	—	225	65	—	—	—	10	425	10	435	507	—
Newbridge,	72	100	—	—	26	7	—	—	—	10	228	—	295	—	—
Kilkenny:															
Callan,	19	—	—	—	94	42	—	—	—	7	153	—	165	—	—
King's:															
Parsinstown,	185	382	—	—	—	—	—	0	11	105	561	—	656	—	—
Tullamore,	76	101	—	—	—	18	—	—	—	20	212	—	288	—	—
Longford:															
Droghda,	—	06	—	—	—	—	—	—	—	18	24	—	24	—	—
Louth:															
Ardee,	145	104	—	—	—	66	—	—	—	5	299	—	344	—	—
Dundalk,	82	3,100	—	3,377	—	540	4,699	141	—	987	10,762	—	10,762	—	—
Monaghan:															
Fells,	—	—	—	—	—	1,200	—	70	8	23	1,334	—	1,334	108	—
Kilnash,	—	684	—	—	93	—	50	—	—	20	727	78	805	88	—
Trian,	—	—	—	—	17	628	500	—	7	130	1,243	11	1,254	912	—
Queen's:															
Maryborough,	100	175	—	—	19	9	—	—	—	47	341	—	441	—	—
Newry,	0	127	—	—	—	—	—	—	—	27	154	—	154	—	—
Westmeath:															
Athlone (pt. in Roscommon),	207	458	—	—	143	15	—	—	—	20	636	—	1,141	—	—
Hilltown,	—	301	—	—	—	—	800	—	—	122	1,221	—	1,221	9	—
Wexford:															
Enniscorthy,	—	235	—	—	—	—	—	—	—	10	245	—	245	23	—
Geary,	—	94	—	—	48	8	—	—	—	—	150	—	150	24	—
New Ross (pt. in Kilkenny),	48	230	—	—	—	481	—	18	17	140	690	—	1,261	—	—
Wick:															
Arklow,	80	145	—	—	—	—	—	—	—	20	245	—	245	—	—
Total of Leinster,	1,255	9,110	—	3,377	1,126	2,785	3,350	244	215	2,425	25,789	608	26,397	1,754	—
MIDLANDS.															
Chesh.															
Barnes,	258	257	—	895	—	15	—	—	—	443	1,769	—	2,023	—	—
Kilnash,	—	98	—	—	—	—	—	—	—	25	123	—	123	15	—
Derb.															
Clonsilla,	—	—	—	—	328	7	—	—	—	7	344	—	344	—	—
Farnham,	—	1,737	—	—	—	—	—	—	—	54	1,791	—	1,791	516	—
Kilnash,	258	305	—	23	23	178	—	11	7	27	503	—	503	—	—
Mallow,	76	119	—	—	—	—	150	—	—	20	365	—	365	—	—
Milltown,	31	171	—	—	—	—	—	—	—	10	211	—	211	—	—
Queenstown,	—	864	40	3,730	100	—	—	—	—	40	5,014	—	5,014	109	—
Shannon,	72	53	—	—	600	26	—	—	—	27	688	—	688	—	—
Kerry:															
Kilgarney,	115	996	—	—	139	—	—	—	—	434	1,644	—	1,644	—	—
Lisdoon,	66	419	—	—	—	—	—	—	—	34	519	0	519	—	—
Tralee,	101	1,893	—	643	25	25	—	—	—	114	2,561	4,390	4,390	—	—
Limerick:															
Bathoole,	4	119	—	—	—	—	—	—	—	6	125	—	125	—	—
Tipperary:															
Carrick-on-Suir,	232	560	—	—	—	18	—	—	—	185	815	—	815	—	—
Cahir,	—	—	—	—	8	1,704	83	—	—	109	1,912	—	1,912	107	—
Newry,	182	250	—	—	—	—	1,500	—	—	24	1,784	—	1,784	—	—
Temperance,	—	111	—	—	—	8	—	—	—	4	123	15	137	28	—
Thurles,	230	740	—	—	—	—	—	—	—	29	999	—	999	—	—
Tippin,	192	300	—	—	—	—	—	—	—	141	541	—	541	—	—
Waterford:															
Droghda,	—	704	—	—	180	37	—	70	25	88	1,024	354	1,378	644	—
Lismore,	—	80	—	—	—	—	—	—	—	26	106	41	147	25	—
Total of Midlands,	2,040	9,100	59	5,000	1,230	1,816	2,475	288	260	2,848	28,017	458	28,475	1,899	—
ULSTER.															
Antrim:															
Antrim,	1	51	—	—	—	—	—	—	—	16	67	—	67	—	—
Ballyvaughan,	720	2,456	81	1,000	—	—	—	—	—	171	3,668	—	3,668	—	—
Ballyvaughan,	73	747	—	—	—	—	—	—	—	45	865	—	865	—	—
Larne,	42	813	—	—	—	—	—	—	—	14	881	—	881	—	—
Lisburn,	400	913	—	83	—	26	—	50	—	18	1,484	—	1,484	—	—
Armagh:															
Keady,	36	43	—	—	40	38	—	—	—	25	152	—	152	—	—
Lurgan,	01	2,130	—	435	99	150	—	—	—	130	2,854	280	3,134	—	—
Parduberry,	60	892	—	—	911	141	—	718	—	25	2,012	—	2,012	—	—
Tandragee,	52	367	—	—	—	—	—	—	—	8	425	—	425	—	—

Town Commissioners under Towns Improvement (Ireland) Act, 1854 (Statute 17 & 18 Vic., c. 103) for the ended in 1888.

EXPENDITURE.													Revenue in excess of rate of the year.	Total.	Towns, and Towns or Corporate and Parishes.
Improvement of Towns or Districts, or other special system.	Porting and Repair of Streets.	Lighting, including Police, &c.	Cleaning and Watering.	Watering.	Water Supply.	Contingencies, including Police, or otherwise for District.	Other ordinary charges.	Contributions to Commissions.	Payments in respect of Public Works.	Salaries, Taxes, and other Expenditure.	Total Expenditure.				
£	£	£	£	£	£	£	£	£	£	£	£	£	£		
—	—	80	—	—	—	—	—	—	—	30	80	40	150	Leitrim.	
—	100	243	30	—	33	—	29	324	235	868	1,080	—	2,061	Carlow.	
—	—	30	—	—	—	—	—	—	22	32	54	30	138	Boyalston.	
—	—	111	—	—	321	7	—	—	170	964	1,074	77	2,051	Dublin.	
—	18	0	84	—	—	—	—	—	—	103	187	—	297	Ballybrigan.	
30	—	03	—	—	—	—	—	—	—	134	237	—	371	Kilbrannigan and Ballybrannigan.	
—	—	77	—	—	—	—	—	—	—	133	230	100	363	Kilbrannigan.	
1	6	42	—	—	—	—	—	—	41	38	138	14	142	Kilbrannigan.	
—	11	114	70	—	13	19	4	—	30	176	442	244	690	Kilbrannigan.	
—	—	91	13	—	—	—	—	—	—	100	119	69	248	Kilbrannigan.	
—	—	34	1	—	—	—	—	—	8	44	61	18	129	Kilbrannigan.	
—	—	109	4	—	—	—	—	—	—	105	282	7	394	Kilbrannigan.	
—	5	02	19	—	—	—	—	—	—	80	105	170	355	Kilbrannigan.	
290	1,114	319	215	—	2,219	—	78	642	2,107	1,571	8,899	2,178	12,700	Kilbrannigan.	
11	182	134	85	—	90	2	—	—	10	681	1,068	26	1,775	Kilbrannigan.	
—	10	10	100	—	90	90	—	—	203	110	110	—	323	Kilbrannigan.	
950	8	124	—	—	0	—	73	—	—	510	1,060	—	1,570	Kilbrannigan.	
—	—	37	27	—	—	—	—	—	48	87	334	105	526	Kilbrannigan.	
—	—	94	—	—	—	—	—	—	—	80	144	0	224	Kilbrannigan.	
—	213	150	—	—	0	17	—	—	71	400	640	472	1,512	Kilbrannigan.	
110	02	100	—	—	—	—	—	—	29	234	1,184	34	1,457	Kilbrannigan.	
—	—	150	70	—	09	3	—	—	—	37	343	3	483	Kilbrannigan.	
—	107	40	—	—	—	—	—	—	—	78	118	20	216	Kilbrannigan.	
—	90	104	180	—	104	1	80	—	114	334	970	163	1,467	Kilbrannigan.	
—	—	120	—	—	—	—	—	—	—	35	178	23	336	Kilbrannigan.	
1,291	3,013	2,438	830	—	2,963	72	220	960	2,296	8,462	20,120	2,202	22,717	Total of Leitrim.	
—	—	398	434	—	34	—	—	—	600	514	1,640	175	2,565	Monaghan.	
—	—	31	—	—	0	—	37	—	—	49	110	12	169	Monaghan.	
—	—	82	—	—	33	3	10	—	—	104	300	24	344	Monaghan.	
819	006	181	73	—	7	—	—	302	—	547	1,460	26	1,933	Monaghan.	
—	—	79	33	—	—	—	—	—	107	217	1,414	160	1,791	Monaghan.	
—	—	101	35	—	—	—	—	—	—	74	210	124	334	Monaghan.	
—	—	364	450	141	92	—	—	1,010	—	455	4,150	555	5,061	Monaghan.	
31	—	110	—	52	1,037	42	57	—	—	408	560	77	985	Monaghan.	
—	—	87	113	—	38	10	—	—	502	310	460	140	1,009	Monaghan.	
—	—	49	71	—	—	—	89	—	—	167	300	—	467	Monaghan.	
—	380	408	30	—	74	110	—	1,000	730	1,873	4,381	100	4,451	Monaghan.	
—	—	71	—	—	—	—	—	—	—	51	132	1	184	Monaghan.	
—	—	105	22	—	30	—	36	—	30	423	704	40	1,197	Monaghan.	
30	—	102	35	—	—	102	—	—	125	611	1,340	670	2,586	Monaghan.	
1,111	90	174	—	37	—	—	—	—	—	30	1,031	510	1,571	Monaghan.	
—	—	17	11	—	11	—	—	—	—	10	76	—	106	Monaghan.	
—	379	60	45	—	8	—	—	—	377	100	1,041	307	1,728	Monaghan.	
—	16	100	—	—	—	—	—	—	—	323	511	110	944	Monaghan.	
—	340	130	—	—	4	—	—	—	—	490	660	—	1,150	Monaghan.	
—	8	60	34	—	—	—	—	—	—	37	120	—	194	Monaghan.	
1,071	2,290	2,540	1,117	171	1,878	277	190	1,400	4,448	6,260	21,420	1,267	22,687	Total of Monaghan.	
—	—	51	—	—	—	—	—	—	—	40	90	4	134	Wexford.	
327	700	430	125	—	340	142	91	347	1,180	642	3,770	177	5,031	Wexford.	
—	10	70	40	—	108	—	60	—	—	90	498	50	638	Wexford.	
—	—	100	47	—	—	—	—	—	—	30	330	58	418	Wexford.	
—	250	200	70	—	—	—	2	—	310	505	1,205	310	1,815	Wexford.	
—	—	41	—	—	—	—	—	—	—	105	140	25	270	Wexford.	
—	678	420	225	—	81	87	—	604	304	1,144	3,300	—	5,048	Wexford.	
—	680	214	602	—	100	200	—	—	174	1,117	2,560	684	3,961	Wexford.	
—	4	48	11	—	10	—	—	—	—	44	110	20	174	Wexford.	

XIV. (continued).—SUMMARY of Receipts and Expenditure of Town Commissioners under

TOWNS, ARRANGED IN COUNTIES AND PARISHES.	Balance in hand at the commence- ment of the year.	RECEIPTS.										Balance applied to the close of the year.	Total.	Balance carried forward at commence- ment of the year.
		Rate for general purposes.	Rentals rates.	Other rates.	Tolls at markets and fairs.	Receipts from property in land or tenement.	Receipts from property in land or tenement.	Receipts from property in land or tenement.	Receipts from property in land or tenement.	Other receipts.	Total receipts.			
COUNTY OF DUBLIN.—continued.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
CORRIG.														
Belturbet,	110	—	—	—	140	115	—	—	—	15	265	—	445	—
Cavan,	—	385	—	—	—	160	—	—	—	51	596	259	585	549
Cockhill,	50	36	—	—	—	—	—	—	9	17	112	—	174	—
Down.														
Ballyshannon,	34	140	—	—	—	—	—	—	—	19	193	—	194	—
Larne,	20	108	—	159	—	—	—	—	—	28	295	—	297	—
Dumfries.														
Banbridge,	—	949	—	—	611	—	—	—	38	37	1,595	10	1,641	83
Bangor,	452	1,371	—	41	—	—	300	15	8	74	1,695	—	2,047	—
Down,	100	110	—	—	206	—	—	—	5	47	468	—	574	—
Gilford,	14	30	—	—	—	—	—	—	—	8	52	—	66	—
Harwood,	305	268	—	950	—	41	—	—	8	287	1,193	—	1,708	—
Newtownards,	—	200	—	—	495	—	—	120	40	487	1,013	875	1,888	190
Warrenpoint,	—	168	—	313	17	74	—	—	4	44	503	114	754	28
London-derry.														
Coleraine,	551	1,476	—	—	571	688	589	—	10	251	4,225	—	6,805	—
Lisnedy,	53	541	—	—	—	—	—	—	—	21	592	—	645	—
Monaghan.														
Ballykeir,	60	129	—	—	11	9	—	—	—	41	192	—	252	—
Castleblanney,	15	60	—	—	—	—	—	—	—	30	93	—	108	—
Castleblanney,	—	161	—	—	—	—	—	—	—	25	167	—	192	14
Clones,	78	149	—	23	—	—	—	—	—	28	247	—	325	—
Tyrone.														
Anglican,	6	25	—	—	—	—	—	—	—	5	36	—	41	—
Coleraine,	—	176	—	—	—	—	—	—	—	23	202	—	202	—
Shesham,	121	461	—	—	596	115	—	—	—	560	1,442	—	1,861	—
Total of Ulster,	4,534	15,560	84	3,363	5,525	1,715	1,000	900	389	2,654	28,199	1,150	34,389	637
CONNAUGHT.														
Galway.														
Belturbet,	192	175	50	—	—	—	300	—	4	17	557	59	636	—
Longford,	157	70	—	—	—	—	—	24	—	25	156	—	206	—
Thorn,	—	—	—	—	800	6	470	—	—	19	1,039	48	1,907	246
Mayo.														
Belturbet,	55	290	—	—	—	—	—	—	—	10	335	—	387	—
Castlebar,	11	175	—	—	—	—	—	—	—	27	212	76	288	—
Westport,	—	214	—	—	—	—	—	—	—	13	247	29	276	28
ROSSNARE.														
Boyle,	—	40	—	—	—	—	—	—	—	19	59	—	65	35
Rossnare,	—	133	—	—	13	20	—	—	—	17	203	10	213	17
Total of Connaught,	442	1,114	90	—	919	85	790	84	4	156	2,744	207	3,051	516
Total of Ireland,	5,034	21,420	180	11,412	6,444	2,800	2,022	1,789	706	2,814	30,943	1,357	32,300	1,153

* No account having been received in this case the figures in this table are those of the previous year.

XV.—LIGHTING AND CLEANING COMMISSIONERS. SUMMARY of Receipts and Expenditure of Lighting

TOWNS, ARRANGED BY COUNTIES AND PARISHES.	Balance in hand at the commence- ment of the year.	RECEIPTS.									Balance applied to the close of the year.	Total.
		Tolls under 2 Geo. IV., c. 36.	Tolls rates.	Other rates.	Tolls at markets and fairs.	Received on rents of mills.	Receipts from property in land or tenement.	Receipts from property in land or tenement.	Other receipts.	Total receipts during the year.		
LEINSTER.	£	£	£	£	£	£	£	£	£	£	£	£
Wicklow.												
Wicklow,	444	—	—	451	17	—	1,772	6	45	1,831	—	2,275
ROSSNARE.												
Cork.												
Belturbet,	621	273	—	—	—	—	—	—	211	784	—	1,365
Trillick,	—	480	—	177	4	150	480	12	210	1,423	608	2,602
Trillick,	4	—	—	—	49	—	84	—	4	137	—	141
DOWN.												
Armagh.												
Armagh (City),	551	224	—	1,660	—	—	—	28	168	1,878	—	2,327
MONAGHAN.												
Monaghan,	—	224	—	—	—	—	—	2	10	236	50	286
TYRONE.												
Downpatrick,	—	294	—	—	—	—	—	—	41	275	—	316
Omagh,	17	202	—	—	—	—	—	—	80	219	—	236
Total,		1,000	—	1,704	70	150	1,315	20	1,331	3,060	658	3,718

XVI.—SUMMARY of Returns of Debt incurred by, and outstanding against, the various Town and Harbour

LOCAL AUTHORITY.	SALARIES PAID OTHER THAN GOVERNMENT LOAN.								Borrowings	
	At Six per Cent, as approved at 31/12/1914 Basis Date.		At Five per Cent, and not exceeding Six per Cent.		At Four per Cent, and not exceeding Five per Cent.		Below Four per Cent.		On Account.	
	At commence- ment of year.	At close of year.	At commence- ment of year.	At close of year.	At commence- ment of year.	At close of year.	At commence- ment of year.	At close of year.	At commence- ment of year.	At close of year.
I.—Towns under Town Councils.	£	£	£	£	£	£	£	£	£	£
Belfast	—	—	—	—	573,800	506,840	180,840	780,580	—	—
Chesham	—	—	—	—	—	—	—	—	—	—
Cork	—	—	—	—	945,000	216,308	—	8,900	—	—
Droghda	—	—	—	—	—	—	—	—	—	—
Dublin	—	—	35,000	26,000	880,768	878,708	1,000	169,112	563,130	340,000
Kilbenny	—	—	900	900	—	—	—	—	—	—
Limerick	—	—	58,918	51,208	1,100	1,500	—	—	8,900	2,300
Londonderry	—	—	—	—	14,550	10,778	—	—	—	—
Sligo	—	—	—	—	20,427	20,507	—	—	—	—
Wexford	2,000	2,000	—	—	86,601	86,001	—	—	1,478	1,648
Wexford	—	—	—	—	—	—	—	—	28,156	21,900
Total	2,000	2,000	90,818	87,316	1,773,766	1,392,105	182,840	450,712	590,500	371,177
II.—Towns Autonomous under Special Acts.										
Belfast City and District Water Com- missioners	—	—	—	—	532,063	554,987	—	—	—	—
Blackrock Township	—	—	—	—	4,400	5,000	6,000	7,757	—	—
Bray Township	—	—	10,700	10,200	8,900	3,600	—	6,500	7,415	6,900
Croftville, Drumcondra, and Glasnevin, District	—	—	8,800	8,907	—	1,000	—	—	—	—
Dalkey	—	—	—	—	—	—	4,135	6,500	—	—
Enniskillen	—	—	—	—	—	—	—	—	—	—
Galway	—	—	—	—	—	—	—	—	—	—
Kilmainham (New)	—	—	—	—	—	—	—	—	—	—
Kilpatrick	—	—	—	—	20,600	20,770	—	—	7,750	7,643
Nenagh	—	—	—	—	20,250	40,000	—	—	—	—
Pemberton	—	—	—	—	2,500	2,000	—	—	—	—
Rathfriland and Rathgar	—	—	—	—	5,707	7,946	194,586	194,500	1,850	1,250
Total	—	—	20,000	20,307	620,720	640,180	207,650	210,416	10,546	15,607
III.—Towns under Act of 1814.										
Athlone	—	—	—	—	—	—	—	—	1,000	907
Ballynagar	—	—	84	62	—	—	—	—	—	—
Bellinakeel	—	—	—	—	—	—	—	—	—	—
Ballybay	—	—	100	100	—	—	—	—	—	—
Ballyvaughan	—	—	—	—	—	—	—	—	—	—
Enniskerry	—	—	—	—	—	—	—	—	—	—
Enniscorthy	—	—	—	—	—	—	—	—	—	—
Galena	—	—	—	—	—	—	—	—	—	—
Carlow	—	—	—	—	—	—	—	—	—	—
Cork	—	—	500	500	—	—	—	—	—	—
Cavan	—	—	—	—	—	—	—	—	—	—

LOCAL TAXATION (IRELAND) RETURNS, 1889.

33

Authorities in Ireland, showing rates of interest paid, and amount of principal paid off during year ended in 1889.

LOCAL.				TERMINUS DATES.				TOTAL.		LOCAL AUTHORITIES.
At Flat per Cosh.		At other rate of interest, not stated.		Balance due Terminus.		Other unexpired Debt.				
At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	
£	£	£	£	£	£	£	£	£	£	I.—TOWNS UNDER TOWNS COMMISSIONS.
—	—	18,157	12,820	—	—	—	—	796,770	805,459	Belfast.
—	—	8,679	8,905	—	—	—	—	8,893	8,905	Cloveland.
—	—	95,868	106,819	—	—	—	—	246,984	261,187	Craig.
—	—	—	—	35	—	—	—	9,347	9,204	Drumcree.
—	—	356,496	390,309	—	—	—	—	1,151,974	1,111,108	Dublin.
—	—	—	—	8,089	8,082	—	—	—	4,266	Killybegs.
—	—	35,838	55,482	8,813	6,627	—	—	96,169	117,021	Lisnakeilly.
—	—	25,041	55,619	—	—	—	—	48,321	45,694	Londonderry.
—	—	35,133	54,906	4,825	3,820	—	—	89,070	58,160	Sligo.
46,557	46,537	12,860	12,800	6,829	4,647	—	—	132,181	132,003	Woodford.
700	600	4,150	6,575	—	—	739	558	26,838	26,733	Woodford.
46,507	46,737	517,118	673,582	16,900	17,479	739	600	2,505,811	2,787,404	Total.
—	—	—	—	—	—	—	—	532,063	554,907	II.—TOWNS UNDER TOWNS COMMISSIONS.
—	—	—	—	—	—	—	—	—	—	SPECIAL ACTS.
—	—	—	—	—	—	440	290	14,840	13,047	Belfast City and District Water Com-
—	—	—	—	8,908	8,797	1,255	1,644	25,218	25,157	mmissioners.
—	—	11,982	10,968	492	48	—	—	16,254	16,008	Blackrock Township.
—	—	8,312	8,147	—	—	560	480	4,742	2,637	May Township.
—	—	7,954	7,808	—	—	—	—	12,070	11,708	Cloveland, Drumcree, and Glenside.
8,940	8,720	2,323	2,302	—	—	899	558	5,989	5,488	Cloveland.
—	—	20,354	19,988	689	—	—	—	21,048	19,553	Glenside (New).
—	—	1,286	1,281	—	—	—	—	1,286	1,281	Kingstown.
—	—	4,884	5,064	—	—	—	—	16,807	15,888	Newry.
—	—	50,618	48,947	8,013	1,967	—	—	22,169	22,000	Pembroke.
—	—	—	—	—	—	—	—	24,021	22,814	Richmond and Rathfriland.
2,840	2,720	101,984	104,371	7,102	6,810	1,374	2,970	564,506	1,003,316	Total.
—	—	—	230	—	—	—	—	1,085	1,197	III.—TOWNS UNDER ACT OF 1854.
—	—	—	—	—	—	—	—	24	22	Adelphi.
—	—	900	788	—	—	—	—	800	283	Ballybegs.
418	259	—	—	—	—	—	—	604	544	Ballybrannigan.
300	250	29,748	28,412	—	—	—	—	20,048	20,022	Ballybrannigan.
580	640	4,025	3,822	68	19	—	—	5,808	5,451	Banbridge.
—	—	15,507	15,128	—	—	—	—	15,407	15,128	Belfast.
—	—	606	533	—	—	—	—	606	533	Castell.
—	—	8,473	8,309	704	—	—	—	4,176	3,909	Castell.
—	—	2,356	2,301	116	—	—	—	2,972	2,901	Castell.
—	—	1,005	977	882	876	—	—	1,435	1,359	Castell.
—	—	1,180	1,065	—	—	—	—	1,180	1,065	Castell.
—	—	2,208	2,230	—	—	—	—	21,373	21,476	Castell.
—	—	2,916	2,848	—	—	—	—	2,888	2,838	Castell.
—	—	80,006	69,114	—	—	—	—	80,805	69,114	Castell.
—	—	465	425	—	—	—	—	724	540	Castell.
—	—	1,125	1,131	—	—	—	—	11,847	11,808	Castell.
—	—	14,017	18,728	840	—	—	—	14,887	18,728	Castell.
—	—	92	85	—	—	—	—	92	85	Castell.
—	—	—	—	—	—	168	—	10,850	9,269	Castell.
—	—	2,830	7,788	—	—	—	—	290	185	Castell.
—	—	1,086	1,790	—	—	—	—	2,280	1,768	Castell.
—	—	1,004	2,431	—	—	—	—	1,686	1,760	Castell.
908	588	886	885	—	—	—	—	1,264	9,431	Castell.
—	—	4,237	4,021	—	—	968	—	2,751	2,565	Castell.
—	—	1,998	1,87	65	78	—	—	4,508	5,448	Castell.
—	—	1,500	1,48	—	—	—	—	352	558	Castell.
—	—	1,840	1,734	—	—	164	180	2,184	2,031	Castell.
—	—	8,790	9,486	—	—	—	—	2,604	1,480	Castell.
—	—	440	430	—	—	—	—	11,184	10,791	Castell.
—	—	1,477	1,402	—	—	—	—	440	420	Castell.
—	—	20,530	20,480	108	—	—	—	8,487	9,479	Castell.
—	—	1,820	1,380	—	—	—	—	24,006	20,900	Castell.
—	—	—	—	—	—	—	—	1,090	1,130	Castell.
—	—	—	—	—	—	—	—	2,024	2,413	Castell.
—	—	184	188	88	18	—	—	173	144	Castell.
—	—	1,380	1,084	—	—	—	—	1,280	1,084	Castell.
—	—	2,400	2,900	111	11	—	—	20,556	23,664	Castell.
—	—	680	580	906	48	—	—	2,712	2,611	Castell.
—	—	1,483	1,465	89	114	—	—	951	704	Castell.
—	—	—	—	—	—	—	—	1,507	1,566	Castell.
2,300	1,637	170,216	170,202	2,282	936	164	180	254,149	260,283	Total.

APPENDICES TO REPORT ON

XVII.—SUMMARY of Returns of sums received by Burial Boards and

TOWN BOARD.	Balance in the treasury at the close of the fiscal year.	REVENUE.						Balance expended at the close of the fiscal year.	Total.	Balance expended at the close of the fiscal year.
		Town rate.	Fine and penalties for violations.	Money received on account of rates.	Other receipts.	Total receipts during the year.				
TOWN BOARD—cont.										
Dorchester.	\$ 0 0	137 0 0	—	—	—	377 0 0	177 0 0	—	—	—
Dorchester.	—	91 0 0	—	—	—	47 0 0	47 0 0	—	—	—
Dorchester.	18 0 0	880 0 0	67 0 0	—	—	370 0 0	567 0 0	—	—	—
Dorchester.	—	21 0 0	—	—	—	41 0 0	41 0 0	—	—	—
Dorchester.	—	14 0 0	—	—	—	24 0 0	24 0 0	—	—	—
Dorchester.	640 0 0	960 0 0	55 0 0	200 0 0	—	641 0 0	1,417 0 0	—	—	—
Dorchester.	—	7 0 0	—	—	—	7 0 0	7 0 0	—	—	—
Dorchester.	—	17 0 0	—	—	—	17 0 0	17 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	20 0 0	—	—	—	—	—	20 0 0	—	—	—
Dorchester.	180 0 0	181 0 0	0 0 0	—	—	180 0 0	361 0 0	—	—	—
Dorchester.	—	17 0 0	—	—	—	17 0 0	17 0 0	—	—	—
Dorchester.	—	80 0 0	—	—	—	80 0 0	80 0 0	—	—	—
Dorchester.	—	3 0 0	—	—	—	3 0 0	3 0 0	—	—	—
Dorchester.	—	4 0 0	—	—	—	4 0 0	4 0 0	—	—	—
Dorchester.	—	10 0 0	—	—	—	10 0 0	10 0 0	—	—	—
Dorchester.	—	20 0 0	—	—	—	20 0 0	20 0 0	—	—	—
Dorchester.	100 0 0	—	—	—	—	—	100 0 0	—	—	—
Dorchester.	—	37 0 0	—	—	—	37 0 0	37 0 0	—	—	—
Dorchester.	0 0 0	—	4 0 0	—	—	4 0 0	4 0 0	—	—	—
Dorchester.	—	30 0 0	—	—	—	30 0 0	30 0 0	—	—	—
Dorchester.	—	81 0 0	20 0 0	—	—	81 0 0	101 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	68 0 0	—	—	—	68 0 0	68 0 0	—	—	—
Dorchester.	—	3 0 0	—	—	—	3 0 0	3 0 0	—	—	—
Dorchester.	—	3 0 0	—	—	—	3 0 0	3 0 0	—	—	—
Dorchester.	80 0 0	44 0 0	0 0 0	—	—	44 0 0	124 0 0	—	—	—
Dorchester.	—	100 0 0	—	—	—	100 0 0	200 0 0	—	—	—
Dorchester.	—	60 0 0	—	—	—	60 0 0	60 0 0	—	—	—
Dorchester.	—	27 0 0	42 0 0	—	—	69 0 0	86 0 0	—	—	—
Dorchester.	—	63 0 0	1 0 0	—	—	64 0 0	64 0 0	—	—	—
Dorchester.	—	33 0 0	0 0 0	—	—	33 0 0	33 0 0	—	—	—
Dorchester.	—	—	0 0 0	200 0 0	0 0 0	100 0 0	300 0 0	—	—	—
Dorchester.	—	4 0 0	1 0 0	—	—	5 0 0	5 0 0	—	—	—
Dorchester.	—	18 0 0	—	—	—	18 0 0	18 0 0	—	—	—
Dorchester.	—	11 0 0	—	—	—	11 0 0	11 0 0	—	—	—
Dorchester.	—	38 0 0	—	—	—	38 0 0	38 0 0	—	—	—
Dorchester.	80 0 0	—	—	—	—	—	80 0 0	—	—	—
Dorchester.	—	0 0 0	—	—	—	0 0 0	0 0 0	—	—	—
Dorchester.	—	0 0 0	—	—	—	0 0 0	0 0 0	—	—	—
Dorchester.	—	147 0 0	—	—	—	147 0 0	147 0 0	—	—	—
Dorchester.	—	84 0 0	37 0 0	—	—	121 0 0	121 0 0	—	—	—
Dorchester.	—	—	0 0 0	—	—	—	—	—	—	—
Dorchester.	—	4 0 0	—	—	—	4 0 0	4 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—	—	8 0 0	8 0 0	—	—	—
Dorchester.	—	8 0 0	—	—						

expenditure thereof, for financial year ended in 1889—continued.

[illegible]

XVIII.—SUMMARY showing the receipts and expenditure of Unions in Ireland during the year ended the 29th of September, 1889.

RECEIPTS.		EXPENDITURE.	
	£		£
Poor Rate lodged,	1,114,501	In-Maintenance,	162,346
Parliamentary Grants,	227,963	Out-Relief,	185,070
Other receipts,	85,846	Maintenance of Blind and Deaf and Dumb in Institutions and cost of relief in asylum hospitals,	18,861
Loans,	200,000	Salaries and salaries of officers,	126,777
		Emigration expenses,	1,125
		All other Poor Relief expenses,	156,934
		Total Poor Relief expenditure,	805,312
		Medical Charities and Vaccination Acts,	157,816
		Acts for Registration of Births, Deaths, and Marriages,	10,101
		Sanitary Acts,	84,517
		Public Gardens Acts,	6,901
		Supervision Acts,	14,415
		Cattle Diseases (Animals) Acts,	55,555
		Payment under National School Teachers Act,	27,591
		Laborers Acts,	156,350
		Parliamentary Tolls, Juries, and Explosives Acts,	37,725
		Payment of loans,	51,688
Total,	43,681,394	Total expenditure,	4,195,692

XIX.—SUMMARY of returns of fees received under the Merchant Shipping Act, 1854, during the latest period of twelve months for which the accounts are made up preceding the 31st of December, 1889.

	Light dues.	FEES UNDER MERCHANT SHIPPING ACT, 1854.				TOTAL.
		On arrival of Masters and Mates.	On engagement or discharge of crews.	On renewal of certificates.	In respect of the survey of vessels.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consul-General of Irish Rights,	14,824 0 0	—	—	—	—	14,824 0 0
NAME OF PORT.						
Belfast,	—	162 0 0	—	6 0 0	635 0 0	803 0 0
Cork,	—	47 0 0	—	8 0 0	24 0 0	162 0 0
Dublin,	—	126 0 0	—	2 0 0	163 0 0	311 0 0
Galway,	—	—	—	—	52 0 0	52 0 0
Limerick,	—	—	—	1 0 0	6 0 0	7 0 0
Londonderry,	—	—	—	2 0 0	390 0 0	392 0 0
Newry,	—	—	—	—	2 0 0	2 0 0
Queenstown,	—	—	—	1 0 0	1,366 0 0	1,367 0 0
Sligo,	—	—	—	—	6 0 0	6 0 0
Waterford,	—	2 0 0	—	1 0 0	55 0 0	58 0 0
Wexford,	—	—	—	—	—	—
Total,	14,824 0 0	337 0 0	—	15 0 0	2,053 0 0	17,274 0 0

XX.—SUMMARY of returns of taxation on pawnbrokers by fees received by the City Marshal and by auctioneers of forfeited pledges in the City of Dublin, in the year 1889.

RECEIPTS.		EXPENDITURE.	
City Marshal—		Payments by City Marshal—	
	£		£
Paid by deputy auctioneers,	—	Notice served,	—
Fees of office,	—	Incidental expenses,	—
		Balance on hand,	—
	£ —		£ —

Fe returns received from the City Marshal for 1889.

[illegible]

County Councils : Boroughs.	Do.	The authorities are authorised to make any regulations and orders and to exercise any powers conferred on them by the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill.	Public Works chargeable on the County at large.	Do.	Do.
County Councils : Large.	Do.	It is not intended to be understood that any power is conferred on the County Councils to make any orders and regulations for the purpose of carrying out the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill.	Public Works chargeable on the County at large.	Do.	Do.
County Councils and the Borough Councils.	Do.	—	Expenses chargeable on the County Councils at large, and the County at large, in respect of the following:— a. Salaries of members of County Councils. b. Salaries of members of Borough Councils. c. Salaries of members of District Councils. d. Salaries of members of Urban District Councils. e. Salaries of members of Rural District Councils. f. Salaries of members of Sanitary District Councils. g. Salaries of members of Local Board Councils. h. Salaries of members of Local Board of Health Councils. i. Salaries of members of Local Board of Health Councils. j. Salaries of members of Local Board of Health Councils. k. Salaries of members of Local Board of Health Councils. l. Salaries of members of Local Board of Health Councils. m. Salaries of members of Local Board of Health Councils. n. Salaries of members of Local Board of Health Councils. o. Salaries of members of Local Board of Health Councils. p. Salaries of members of Local Board of Health Councils. q. Salaries of members of Local Board of Health Councils. r. Salaries of members of Local Board of Health Councils. s. Salaries of members of Local Board of Health Councils. t. Salaries of members of Local Board of Health Councils. u. Salaries of members of Local Board of Health Councils. v. Salaries of members of Local Board of Health Councils. w. Salaries of members of Local Board of Health Councils. x. Salaries of members of Local Board of Health Councils. y. Salaries of members of Local Board of Health Councils. z. Salaries of members of Local Board of Health Councils.	Do.	Do.
County Councils : Small.	Do.	—	Public Works chargeable upon the County at large, in respect of the following:— a. Salaries of members of County Councils. b. Salaries of members of Borough Councils. c. Salaries of members of District Councils. d. Salaries of members of Urban District Councils. e. Salaries of members of Rural District Councils. f. Salaries of members of Sanitary District Councils. g. Salaries of members of Local Board Councils. h. Salaries of members of Local Board of Health Councils. i. Salaries of members of Local Board of Health Councils. j. Salaries of members of Local Board of Health Councils. k. Salaries of members of Local Board of Health Councils. l. Salaries of members of Local Board of Health Councils. m. Salaries of members of Local Board of Health Councils. n. Salaries of members of Local Board of Health Councils. o. Salaries of members of Local Board of Health Councils. p. Salaries of members of Local Board of Health Councils. q. Salaries of members of Local Board of Health Councils. r. Salaries of members of Local Board of Health Councils. s. Salaries of members of Local Board of Health Councils. t. Salaries of members of Local Board of Health Councils. u. Salaries of members of Local Board of Health Councils. v. Salaries of members of Local Board of Health Councils. w. Salaries of members of Local Board of Health Councils. x. Salaries of members of Local Board of Health Councils. y. Salaries of members of Local Board of Health Councils. z. Salaries of members of Local Board of Health Councils.	Do.	Do.
County Councils : Borough and Sanitary.	Do.	—	Expenses chargeable on the County at large, in respect of the following:— a. Salaries of members of County Councils. b. Salaries of members of Borough Councils. c. Salaries of members of District Councils. d. Salaries of members of Urban District Councils. e. Salaries of members of Rural District Councils. f. Salaries of members of Sanitary District Councils. g. Salaries of members of Local Board Councils. h. Salaries of members of Local Board of Health Councils. i. Salaries of members of Local Board of Health Councils. j. Salaries of members of Local Board of Health Councils. k. Salaries of members of Local Board of Health Councils. l. Salaries of members of Local Board of Health Councils. m. Salaries of members of Local Board of Health Councils. n. Salaries of members of Local Board of Health Councils. o. Salaries of members of Local Board of Health Councils. p. Salaries of members of Local Board of Health Councils. q. Salaries of members of Local Board of Health Councils. r. Salaries of members of Local Board of Health Councils. s. Salaries of members of Local Board of Health Councils. t. Salaries of members of Local Board of Health Councils. u. Salaries of members of Local Board of Health Councils. v. Salaries of members of Local Board of Health Councils. w. Salaries of members of Local Board of Health Councils. x. Salaries of members of Local Board of Health Councils. y. Salaries of members of Local Board of Health Councils. z. Salaries of members of Local Board of Health Councils.	Do.	Do.

* The words "public works" in this clause do not include all the roads and streets within the County Borough, and the County Councils are authorised to make any orders and regulations for the purpose of carrying out the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill, and to make any orders and regulations for the purpose of carrying out the provisions of the Bill.

THOMAS A. MOONEY,
Secretary.

Local Government Bill,
Dublin, 14th January, 1890.

Printed by Her Majesty's Stationery Office,
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The Queen's Printing Office.

DUBLIN CASTLE,

15th December, 1890.

Sir,

I have to acknowledge the receipt of your letter of the 13th instant, forwarding for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland during the year 1889.

I am,

Sir,

Your obedient servant,

W. S. B. KAYE.

The Secretary,

Local Government Board,

Custom House.